

Rancho Adobe Fire Protection District

Board of Directors Meeting

Agenda and Board Packet

December 18, 2024



Rancho Adobe Fire Protection District

11000 Main Street
P. O. Box 1029
Penngrove, California 94951

Telephone: (707) 795-6011
Fax: (707) 795-5177
www.rafd.org

**NOTICE & AGENDA OF THE REGULAR BOARD MEETING
DECEMBER 18, 2024 — 7:00 P.M.
COTATI FIRE STATION - #1 EAST COTATI AVE.
COTATI, CALIFORNIA**

Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call Jennifer Bechtold, Board Clerk, at 707-795-6011 for assistance so the necessary arrangements can be made.

The Board meeting agenda and all supporting documents are available for public review at 11000 Main Street, Penngrove, CA 94951, 72 hours in advance of a scheduled board meeting. Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 11000 Main Street, Penngrove, during normal business hours, Tuesday through Friday, 9:00 a.m. – 5:00 p.m. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

I. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE

To speak on any item under discussion by the Board on this agenda, you may do so upon receiving recognition from the Chair. Time limitations on public testimony may be imposed at the discretion of the Chair in conformity with Board Meeting Policy Provisions 5010.100-5010.103 and 5010.110.

II. ORAL AND WRITTEN COMMUNICATIONS

- A. Citizen Business/Public Comments on Items not appearing on Agenda — *Public is advised to limit discussion to one presentation per individual and observe the time limit of 4 minutes. Please state your name and address for the record before making your presentation.*
NOTE: *Any item raised by a member of the public which does not appear on the agenda but which may require Board action shall be referred to District staff for investigation and disposition unless the item requires action to be taken by the Board at the meeting during which it was raised and constitutes an emergency, or the need to take such action arose after the posting of the agenda within the meaning of Government Code Section 54954.2(b).*
- B. Correspondence and/or Presentations
- C. Oaths of Office Administered to Mark Hemmendinger, Brian Proteau, Bret Herman and Pete Albini

III. BOARD REORGANIZATION

- A. Election of Chairman and Vice-Chairman, and Passing of Gavel to New Chair
- B. Appointment of Board Secretary/Clerk
- C. Appointment of Fiscal Officer
- D. Appointments to Committees and Charges to Meet Regularly:
- Budget/Finance Committee: Chief, Fiscal Officer and 2 Directors
(meeting as necessary, but at least quarterly)
- E. Confirm Calendar of Meetings for 2025: Third Wednesday of Every Month: January 15, February 19, March 19, April 16, May 21, June 18, July 16, August 20, September 17, October 15, November 19, December 17

IV. APPROVAL OF MINUTES

The Board of Directors will review, amend and approve prior months' Board meeting minutes.

- A. Regular Board Meeting of November 20, 2024
- B. Special Board Meeting of December 9, 2024

(Continued on next page)

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Page 2

V. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If the Board or the public desires discussion, that item will be removed from the Consent Calendar and will be considered separately.

- A. Ratification of Checks Issued

VI. ADMINISTRATIVE COMMUNICATIONS

An opportunity to report on individual activities related to District Business.

- A. Firefighter's Union Report
B. Firefighters' Association Report
C. Chief's Report
D. Director Reports
E. Committee Reports
 a. Finance/Budget
 b. Ad Hoc Capital Improvements

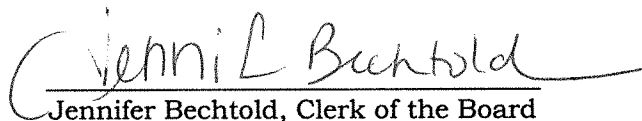
VII. NEW BUSINESS

- A. Discussion on Consolidation Process with SCFD
The Board will receive an update on steps taken towards consolidation with SCFD
- B. Discussion on Section 115 Pension Trust
The Board will discuss whether to continue on with creating a Section 115 Trust under PARS or postponing until further action is determined with regard to consolidation
- C. Discussion and Approval of Procurement Policies
The Board will review and consider adopting new procurement policies for the District
- D. Discussion and Possible Approval of Measure H Funding Agreement between Rancho Adobe Fire District and the County of Sonoma
The Board will review and consider approving the Measure H Funding Agreement between the District and County of Sonoma
- E. Consideration of Employment Agreement between the District and the Fire Chief for December 1, 2024 – November 30, 2025
The Board will consider approving the wages, benefits and working conditions outlined in the employment agreement between the Rancho Adobe Fire District and the Chief
- F. Discussion and Review of FY 2023/2024 Financial Audit
The Board of Directors will review the audit of FY 23/24 financial statements as conducted by Blomberg CPA

VIII. DIRECTION ON FUTURE AGENDA ITEMS

IX. ADJOURNMENT

Certificate of Posting of the Agenda: I declare under penalty of perjury under the laws of the State of California that I am employed by the Rancho Adobe Fire District and that I caused this agenda to be posted on the bulletin boards at Station 1 (Cotati), Station 2 (Penngrove), Station 3 (Liberty), Cotati City Hall and the Penngrove U.S. Post Office on December 13, 2024.


Jennifer Bechtold, Clerk of the Board



Rancho Adobe Fire Protection District

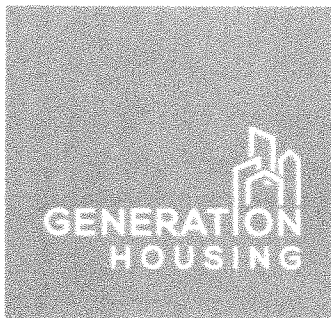
Board of Directors Meeting

December 18, 2024

TABLE OF CONTENTS

Item II. – Oral and Written Communications	Page 1
Item III. – Board Reorganization	Page 11
Item IV. – Approval of Minutes	Page 15
Item V. – Consent Calendar	Page 23
Item VI. E.(a) – Budget Reports	Page 49
Item VII. B. Discussion on Section 115 Trust	Page 65
Item VII. C. Discussion on Procurement Policies	Page 69
Item VII. D. Discussion on Measure H Funding Agreement	Page 99
Item VII. E. Consideration of Fire Chief’s Employment Agreement	Page 111
Item VII. F. Review of FY 23/24 Audit	Page 125

CORRESPONDENCE



427 Mendocino Ave, Suite 100
Santa Rosa, CA 95404

(707) 900-4364
info@generationhousing.org

9 December 2024

Cotati City Council
201 W. Sierra Avenue
Cotati, CA 94931

Re: Item 11A — Establishment of Development Impact Fee On Behalf Of The Rancho Adobe Fire Protection District

CC: Rancho Adobe Fire Protection District Board, Sonoma County Board of Supervisors

Dear Mayor Sparks, Councilmembers, and Staff,

Generation Housing respectfully submits this letter to help inform your deliberations regarding the proposed impact fees to support the Rancho Adobe Fire Protection District. We want to acknowledge and commend our local fire districts for working earnestly in service to our community. We acknowledge the need and importance of capital improvements for which funding is sought through the use of this proposed impact fee schedule. We support the efforts of the Rancho Adobe Fire Protection District to identify ways to improve our local fire safety response.

At the same time, we are compelled to ask that the Cotati City Council consider the full implications of levying additional impact fees on the already costly process of building new homes in Cotati. The cost of housing production has increased significantly over recent years. An affordable housing project today can average \$700,000 per unit, and in some cases, well above that.¹

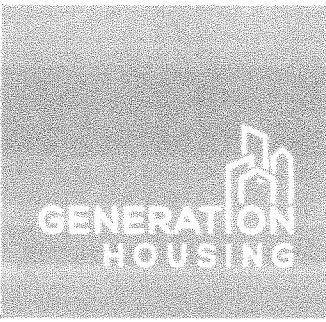
Both the City of Cotati and the County of Sonoma currently have discrete impact fees ranging in the dozens that are added to a project. These fees may seem inconsequential viewed individually, but in aggregate, impact fees are contributing to an average of 11% of total projects costs.²

We encourage the City to consider exempting affordable housing developments from the proposed impact fee program. Because affordable housing developments rely in part on local, State, or Federal funding, exacting additional impact fees on subsidized affordable housing projects amounts to taxing taxpayer money.

We believe in being proactive in our fire safety strategy and the need to build robust capacity in anticipation for an effective emergency response. But we cannot do that on

¹ "Building a single unit of affordable housing in Sonoma County can now cost over \$700,000", June 29, 2022, *Press Democrat*

² Based on a sample of local projects sourced by Generation Housing, 2021



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the backs of our most vulnerable, and we should not do that by increasing a housing scarcity and affordability crisis that has only deepened and widened through the pandemic. Accordingly, **we ask that you consider this compromise approach, and exempt affordable housing from any new fees.**

We thank you for your service and appreciate your thoughtful consideration of these comments.

In partnership,

Jen Klose

A handwritten signature in black ink, appearing to read "Jen Klose".

Executive Director, Generation Housing

OATHS OF OFFICE

BOARD REORGANIZATION

**RANCHO ADOBE FIRE PROTECTION DISTRICT
BOARD ORGANIZATION AND COMMITTEE APPOINTMENTS 2025**

CHAIR: _____

VICE-CHAIR: _____

BOARD SECRETARY/CLERK: _____

FISCAL OFFICER/TREASURER: _____

BUDGET/FINANCE COMMITTEE:

_____ (Chair)

AD HOC NEGOTIATIONS COMMITTEE:

_____ (Chair)

AD HOC CAPITAL COMMITTEE:

_____ (Chair)

APPROVAL OF MINUTES

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DRAFT

**MINUTES OF THE REGULAR BOARD MEETING
NOVEMBER 20, 2024 — 7:00 P.M.
COTATI FIRE STATION - #1 EAST COTATI AVE.
COTATI, CALIFORNIA**

I. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE

President Mark Hemmendinger, called the Regular Board Meeting to order at 7:00 p.m. The agenda for this meeting was posted on November 15, 2024.

Directors Present: Mark Hemmendinger, Bob Moretti, Sage Howell, Bret Herman, Michael Gadoua, Ray Peterson, Brian Proteau

Minutes Conducted by: Jennifer Bechtold

II. ORAL AND WRITTEN COMMUNICATIONS

A. Citizen Business/Public Comments on Items not appearing on Agenda

There was no comment from the public.

B. Correspondence and/or Presentations

There was no correspondence.

III. APPROVAL OF MINUTES

A. Regular Board Meeting of October 16, 2024

Motion moved by Mr. Herman to approve the minutes of October 16, 2024 and seconded by Mr. Howell.

Motion Carried: Aye 6 No 0 Abstain 1 (Mr. Proteau) Absent 0

IV. CONSENT CALENDAR

A. Ratification of Checks Issue

Motion moved by Mr. Proteau to approve the consent calendar and seconded by Mr. Gadoua.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

V. ADMINISTRATIVE COMMUNICATIONS

A. Firefighter's Union Report

Captain Gromala expressed support for consolidation with SCFD and offered help with the process.

B. Firefighters' Association Report

Firefighter Achen mentioned the Association participated in the burn relay and pumpkin patch fundraiser. The holiday dinner will be held on December 14 at the Penngrove Social Fireman's Hall.

C. Chief's Report

Chief Veliquette reported the following information:

- 1.) District activities include the promotions of 2 Engineer's and hiring of 2 full-time Firefighter/EMTs and 3 part-time firefighters. Additionally, Mechanic interviews have started, facility assessments ongoing, South County Operational Meeting with PFD/Gold Ridge/Rohnert Park and the District hosted the Annual Promotional & Badge Pinning Ceremony. This year we promoted or hired 12 positions and last year we hired or promoted 11, which equates to almost half the department.
- 2.) Calls for service: 3 overpressure, 7 hazardous, 12 fire, 20 service, 26 false, 101 EMS, 106 good intent and 60 calls to SSU. Chief Veliquette had a meeting scheduled with the new SSU President last Monday, but it was cancelled due to illness.

D. Director Reports

Mr. Hemmendinger noted that we have no bios attached to our website, and he feels we should add this information to our pages.

E. Committee Reports

a. Finance/Budget

Chief Veliquette commented that the October budget shows we are on track. It is a bit hard to validate numbers at this time because we'll have a significant change in personnel costs come the first of the year. One category to watch is fleet maintenance revenue. We are not confident we will meet that number this fiscal year. Work on the SCFD BLS agreement continues with Coastal Valleys EMS. This may take some time.

b. Ad Hoc Capital Improvements

Mr. Proteau commented staff completed the walk-throughs of fire stations with Van Pelt and reviewed the to-do list at each station. Van Pelt is compiling information and will be finalizing the report in the next two weeks. The next committee meeting will be in December.

VI. NEW BUSINESS

A. Presentation on Consolidation with Sonoma County Fire Protection District

Chief Veliquette provided a presentation on how consolidation can improve services to the district. We are not in a money savings situation, but we can improve services through ALS, fire prevention, community outreach, continuity of operations and essential administrative services.

Lengthy Board discussion ensued and included concerns about transparency to the community, Board representation at SCFD and the next steps. Chiefs Heine and Busch were in attendance and able to answer questions from the Board.

+

B. Discussion on Resolution R-5: A Concurrent Resolution of the Board of Directors of the Sonoma County Fire District and the Board of Directors of the Rancho Adobe Fire Protection District Constituting the Districts' Resolution of Application to the Local Agency Formation Commission of Sonoma County For Consolidation of the Rancho Adobe Fire Protection District into the Sonoma County Fire District

Mr. Proteau commented that supporting this resolution shows our dedication towards improving the level of service in the District. Mr. Peterson said he only has two comments, representation of our Board members at SCFD and creating a sphere of influence without SSU in it. Chief Heine does not feel we should attach the SSU portion as part of the consolidation process at this time.

Motion moved by Mr. Proteau to adopt Resolution R-5 and move the annexation process with SCFD forward and seconded by Mr. Howell.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

Roll Call:

Mr. Proteau – aye
Mr. Howell – aye
Mr. Peterson – aye
Mr. Gadoua – aye
Mr. Moretti – aye
Mr. Hemmendinger – aye
Mr. Herman – aye

C. Discussion and Approval of Agreement for Services between the County of Sonoma and the Rancho Adobe Fire District to Collect Fire Mitigation Impact Fees

Mr. Hemmendinger said this contract instructs the County to collect fire impact fees on behalf of the fire district and compensates them for 2% of total fees collected.

Motion moved by Mr. Herman to approve the fire mitigation impact fees agreement for services with the County of Sonoma and seconded by Mr. Howell.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

VII. DIRECTION ON FUTURE AGENDA ITEMS

- Ongoing discussion on consolidation with SCFD
- Special Meeting (Closed Session) on Chief's Review to be held December 9 at 7 a.m. at station 1

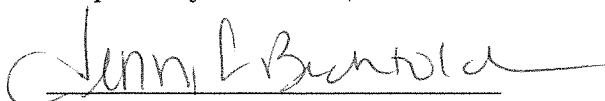
VIII. ADJOURNMENT

With no further business to discuss, the Regular Board meeting was adjourned at 9:19 p.m.

Motion moved by Mr. Gadoua and seconded by Mr. Herman.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

Respectfully submitted,



Jennifer Bechtold, Board Clerk

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DRAFT

**MINUTES OF THE SPECIAL BOARD MEETING
DECEMBER 9, 2024 — 7:00 A.M.
COTATI FIRE STATION - #1 EAST COTATI AVE.
COTATI, CALIFORNIA**

I. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE

President Mark Hemmendinger, called the Regular Board Meeting to order at 7:00 a.m. The agenda for this meeting was posted on December 4, 2024.

Directors Present: Mark Hemmendinger, Bob Moretti, Sage Howell, Bret Herman, Ray Peterson, Brian Proteau

Directors Absent: Michael Gadoua

II. CLOSED SESSION

A. Pursuant to Government Code §54957.6, the Board will hold a closed session for the following reason: CONFERENCE WITH LABOR NEGOTIATORS. District Subcommittee: Mark Hemmendinger, Sage Howell and Ray Peterson
Employee Organization: Fire Chief
Action Taken: None

III. ADJOURNMENT

With no further business to discuss, the Regular Board meeting was adjourned at 8:15 a.m.

Motion moved by Mr. Herman and seconded by Mr. Howell.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

Respectfully submitted,



Jennifer Bechtold, Board Clerk

CONSENT CALENDAR



Rancho Adobe Fire Protection District

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RATIFICATION OF WARRANTS AND PAYROLL

FOR THE REGULAR MEETING OF December 18, 2024

In accordance with Government Code Section 37208, ratification of the following warrant amounts are presented to the Fire District Board:

Regular Payable Checks:	\$197,918.36
Payroll Checks:	\$ 88,057.83
Total All Disbursements:	\$285,976.19

All individual warrants and warrant registers are available for review by the board members or the public upon request. Payroll registers are confidential and not available for individual review in accordance with State Law.

The necessary internal controls are in place to safeguard the District's in conformance with Generally Accepted Accounting Principles, sound business practices and prudent budgetary principles. Payroll documents and warrants invoices have been reviewed and approved by the appropriate Department Head, Fire Chief and Department Bookkeeper or Accountant before payment.



Clerk of the Board

12-12-24

Date

Check Detail

November 26, 2024

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	11/26/2024	CALPERS SUPPLEMENTAL INCOME PLANS	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-6,244.00
					-6,244.00
ACH	ACH	11/26/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-41,756.32
					-41,756.32
ACH	ACH	11/26/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-2,233.16
					-2,233.16
ACH	ACH	11/26/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-34,269.35
					-34,269.35
Bill Pmt -Check	6426	11/26/2024	RANCHO ADOBE PAID FIREFIGHTERS	1035 - Summit State Bank - Operating	
Bill	Nov. 2024	11/26/2024	5910 - Full-Time Personnel		-3,555.00
					-3,555.00
TOTAL CHECKS ISSUED:					88,057.83

Authorized By:

Jeff Vondra
Print Name

Print Name

[Signature]
Sign

Sign

Fred Carter
Title

Title

Herb Wondel
Print Name

Print Name

[Signature]
Title

Title

Kancno Aaope Fire Protection District
 Check Detail
 November 15, 2024

11/15/24

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6402	11/15/2024	AIR EXCHANGE INC	1035 · Summit State Bank - Operating	
Bill	Inv# 91613221	11/15/2024		6180 · Building Maintenance	-1,024.72
					-1,024.72
Bill Pmt -Check	6403	11/15/2024	AMERICAN RIVER BENEFIT ADMINISTRATOR	1035 · Summit State Bank - Operating	
Bill	Dec. 2024	11/15/2024		5933 · Life Insurance	-323.96
					-323.96
Bill Pmt -Check	6404	11/15/2024	AMERIPRINTS LIV	1035 · Summit State Bank - Operating	
Bill	Inv# 24-1217	11/15/2024		6605 · Hiring Expense	-75.00
					-75.00
Bill Pmt -Check	6405	11/15/2024	AT&T	1035 · Summit State Bank - Operating	
Bill	9391035608/5607	11/15/2024		6040 · Communications	-239.00
					-239.00
Bill Pmt -Check	6406	11/15/2024	Best Best & Krieger LLP	1035 · Summit State Bank - Operating	
Bill	Inv# 1010753	11/15/2024		6610 · Legal Services	-55.00
					-55.00
Bill Pmt -Check	6407	11/15/2024	CATHY DOOYES	1035 · Summit State Bank - Operating	
Bill	Classes	11/15/2024		6596 · CQI Expense	-850.00
					-850.00

КАНОН АГОДЕ FIRE PROTECTION DISTRICT
Check Detail
 November 15, 2024

11/15/24	Bill Pmt -Check	6408	11/15/2024	CYPRESS DENTAL ADMINISTRATORS	1035 · Summit State Bank - Operating	
	Bill	Dec. 2024	11/15/2024		5932 · Dental Insurance	-2,665.04
						<u>-2,665.04</u>
11/15/24	Bill Pmt -Check	6409	11/15/2024	DEPARTMENT OF JUSTICE	1035 · Summit State Bank - Operating	
	Bill	Inv# 777022	11/15/2024		6605 · Hiring Expense	-196.00
						<u>-196.00</u>
11/15/24	Bill Pmt -Check	6410	11/15/2024	dmi NETWORKING	1035 · Summit State Bank - Operating	
	Bill	Inv# 61796	11/15/2024		6889 · Computer Software and Equipment	-1,310.00
						<u>-1,310.00</u>
11/15/24	Bill Pmt -Check	6411	11/15/2024	EMERGENCY EQUIPMENT MANAGEMENT	1035 · Summit State Bank - Operating	
	Bill	Inv# 65949	11/15/2024		6020 · Uniforms	-2,214.25
					6022 · Safety Clothing	-2,436.70
						<u>-4,652.95</u>
11/15/24	Bill Pmt -Check	6412	11/15/2024	IT HUB	1035 · Summit State Bank - Operating	
	Bill	Inv# 6067	11/15/2024		6889 · Computer Software and Equipment	-875.00
						<u>-875.00</u>
11/15/24	Bill Pmt -Check	6413	11/15/2024	KAISER PERMANENTE	1035 · Summit State Bank - Operating	
	Bill	Dec. 2024	11/15/2024		5930 · Health Insurance	-30,670.00
						<u>-30,670.00</u>

Check Detail
November 15, 2024

Bill Pmt -Check	6414	11/15/2024	LIFE ASSIST	1035 · Summit State Bank - Operating	-290.95
Bill	Inv# 1526962	11/15/2024		6260 · Medical Supplies	-290.95
Bill Pmt -Check	6415	11/15/2024	LINDA M. SUVVOY INVESTIGATIONS	1035 · Summit State Bank - Operating	
Bill	Backgrounds	11/15/2024		6605 · Hiring Expense	-9,750.00
Bill Pmt -Check	6416	11/15/2024	MARK CLEMENTI, PHD.	1035 · Summit State Bank - Operating	
Bill	Inv# 11-01-24	11/15/2024		6605 · Hiring Expense	-844.00
Bill Pmt -Check	6417	11/15/2024	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 1168610	11/15/2024		7201 · Fuel	-1,763.26
Bill Pmt -Check	6418	11/15/2024	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
Bill	P-549/P-554	11/15/2024		7320 · Utilities	-255.25
Bill Pmt -Check	6419	11/15/2024	ROBERT SANDERS & CO.	1035 · Summit State Bank - Operating	
Bill	Inv#10108/10109	11/15/2024		9510 · Building Improvements	-72,872.50

Kancno Adobe Fire Protection District
Check Detail
 November 15, 2024

11/15/24

Bill Pmt -Check	6420	11/15/2024	SILVERADO AVIONICS	1035 · Summit State Bank - Operating	
Bill	Inv# 2763	11/15/2024		6045 · Pagers & Radios	-340.87
					<u>-340.87</u>
Bill Pmt -Check	6421	11/15/2024	SMOTHERS	1035 · Summit State Bank - Operating	
Bill	Inv#19587/16988	11/15/2024		6155 · Apparatus Maintenance	-80.32
					<u>-80.32</u>
Bill Pmt -Check	6422	11/15/2024	UMPQUA BANK	1035 · Summit State Bank - Operating	
Bill	Oct. Visa	11/15/2024		Umpqua Bank Credit Card	-21,503.81
					<u>-21,503.81</u>
Bill Pmt -Check	6423	11/15/2024	VAN PELT CONSTRUCTION SERVICES	1035 · Summit State Bank - Operating	
Bill	Inv# 677-01	11/15/2024		9510 · Building Improvements	-2,600.00
					<u>-2,600.00</u>
Bill Pmt -Check	6424	11/15/2024	WESTERN EXTRICATION SPECIALISTS INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 2838	11/15/2024		6881 · Safety Equipment	-2,955.97
					<u>-2,955.97</u>
Bill Pmt -Check	6425	11/15/2024	WESTERN STATE DESIGN	1035 · Summit State Bank - Operating	
Bill	Inv# 0613763	11/15/2024		6881 · Safety Equipment	-327.21
					<u>-327.21</u>

Kancho Adobe Fire Protection District
Check Detail
November 15, 2024

TOTAL CHECKS ISSUED: 156,520.81

Authorized By:

Joe Vazquez
Print Name

Print Name

[Signature]
Sign

Sign

Fire Chief
Title

Title

Herbert R. Warden
Print Name

Print Name

[Signature]
Sign

Sign

Battalion Chief
Title

Title

Rancho Adobe Fire Protection District

Check Detail

November 27, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6427	11/27/2024	ATKINSON, ANDELSON, LOYA, RUUD & ROM 1035 · Summit State Bank - Operating		
Bill	Inv# 731918	11/27/2024	6610 · Legal Services		-13,760.26
					-13,760.26
Bill Pmt -Check	6428	11/27/2024	EMERGENCY EQUIPMENT MANAGEMENT	1035 · Summit State Bank - Operating	
Bill	Mult Inv's	11/27/2024	6022 · Safety Clothing		-5,706.50
					-5,706.50
Bill Pmt -Check	6429	11/27/2024	GRAINGER	1035 · Summit State Bank - Operating	
Bill	Inv#9328054953	11/27/2024	6155 · Apparatus Maintenance		-128.43
					-128.43
Bill Pmt -Check	6430	11/27/2024	KAISER (OCCUPATIONAL HEALTH)	1035 · Summit State Bank - Operating	
Bill	G#3209010544043	11/27/2024	6605 · Hiring Expense		-759.00
					-759.00
Bill Pmt -Check	6431	11/27/2024	KYOCERA DOCUMENT SOLUTIONS NOR	1035 · Summit State Bank - Operating	
Bill	Inv# 5032141005	11/27/2024	6820 · Rent/Lease Equipment		-196.72
					-196.72
Bill Pmt -Check	6432	11/27/2024	MARK CLEMENTI, PHD.	1035 · Summit State Bank - Operating	
Bill	Inv# 11-15-24	11/27/2024	6605 · Hiring Expense		-844.00
					-844.00
Bill Pmt -Check	6433	11/27/2024	MATHESON TRI-GAS INC.	1035 · Summit State Bank - Operating	

Rancho Adobe Fire Protection District
Check Detail
November 27, 2024

Bill	Mult Inv's	11/27/2024	6260 · Medical Supplies	-511.04
				-511.04
Bill Pmt -Check	6434	11/27/2024	PG&E	
Bill	Mult Accts	11/27/2024	1035 · Summit State Bank - Operating	-1,024.89
			7320 · Utilities	-1,024.89
Bill Pmt -Check	6435	11/27/2024	SMOTHERS	
Bill	Inv# 22601	11/27/2024	6155 · Apparatus Maintenance	-23.96
				-23.96
Bill Pmt -Check	6436	11/27/2024	STANDARD INSURANCE COMPANY	
Bill	December 2024	11/27/2024	5931 · Disability Insurance	-783.00
				-783.00
Bill Pmt -Check	6437	11/27/2024	VISION SERVICE PLAN	
Bill	Dec. 2024	11/27/2024	5934 · Vision Insurance	-382.76
				-382.76

TOTAL CHECKS ISSUED: 24,120.56

Authorized By:

John Venavone

Print Name

Herb Worsdel

Print Name

John

Sign

Herb Worsdel

Sign

FILE CHECK

Title

Benjamin Ching

Title

KANONO AGODE FIRE PROTECTION DISTRICT
Check Detail
 December 4, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6438	12/04/2024	Best Best & Krieger LLP	1035 · Summit State Bank - Operating	
Bill	Inv# 1013624	12/04/2024		6610 · Legal Services	-687.50
Bill Pmt -Check	6439	12/04/2024	CALIFORNIA SPECIAL DISTRICTS A	1035 · Summit State Bank - Operating	
Bill	Member ID 3481	12/04/2024		6280 · Memberships	-9,495.00
Bill Pmt -Check	6440	12/04/2024	CREAMS SOUTH TOWING	1035 · Summit State Bank - Operating	
Bill	Inv# 38043	12/04/2024		7120 · Training Expense	-1,200.00
Bill Pmt -Check	6441	12/04/2024	dmi NETWORKING	1035 · Summit State Bank - Operating	
Bill	Inv# 62057	12/04/2024		6889 · Computer Software and Equipment	-1,310.00
Bill Pmt -Check	6442	12/04/2024	JAV AMORE CAFE	1035 · Summit State Bank - Operating	
Bill	Inv# 812	12/04/2024		6060 · Food	-500.00

KANCANO AGODE FIRE PROTECTION DISTRICT
Check Detail
 December 4, 2024

Bill Pmt -Check	6443	12/04/2024	LIFE ASSIST	1035 · Summit State Bank - Operating	
Bill	Inv# 1531969	12/04/2024		6260 · Medical Supplies	-119.90
Bill Pmt -Check	6444	12/04/2024	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
Bill	P-554/P-549	12/04/2024		7320 · Utilities	-255.55
Bill Pmt -Check	6445	12/04/2024	PG&E	1035 · Summit State Bank - Operating	
Bill	Mult Accts	12/04/2024		7320 · Utilities	-2,901.15
Bill Pmt -Check	6446	12/04/2024	R.P. EQUIPMENT	1035 · Summit State Bank - Operating	
Bill	Inv# 5501	12/04/2024		6155 · Apparatus Maintenance	-181.85
Bill Pmt -Check	6447	12/04/2024	RENE TORRES	1035 · Summit State Bank - Operating	
Bill	Reimbursement	12/04/2024		6060 · Food	-42.00
Bill Pmt -Check	6448	12/04/2024	TEL CON COMMUNICATIONS	1035 · Summit State Bank - Operating	
Bill	Inv# 3754	12/04/2024		6040 · Communications	-150.00

Check Detail

December 4, 2024

Bill Pmt - Check

6449

12/04/2024

TK ELEVATOR

1035 · Summit State Bank - Operating

Bill

Inv# 3008240648

12/04/2024

6180 · Building Maintenance

-434.04

-434.04

TOTAL CHECKS ISSUED: 17,276.99

Authorized By:

JEFF VERBURNE

Print Name

TIM CALDWELL

Print Name

[Signature]

Sign

Tim Caldwell

Sign

FIRE CHIEF

Title

BATTALION CHIEF

Title

**Account Summary**

Billing Cycle		11/29/2024
Days In Billing Cycle		29
Previous Balance		\$21,503.81
Purchases	+	\$16,749.17
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$2,332.95-
Payments	-	\$21,503.81-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$14,416.22**

Credit Summary

Total Credit Line	\$250,000.00
Available Credit Line	\$235,583.78
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

- Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485
- Go to www.umpquabank.com
- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

NEW BALANCE	\$14,416.22
MINIMUM PAYMENT	\$14,416.22
PAYMENT DUE DATE	12/25/2024

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

TOTAL CORPORATE ACTIVITY				\$21,503.81-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
11/19	11/20	7000560432555325130019	PAYMENT - THANK YOU SPOKANE WA	\$21,503.81-

Cardholder Account Summary

VIRTUAL ACCT BECHTOLD ####-####-####-6806	Payments & Other Credits \$0.00	Purchases & Other Charges \$3,785.34	Cash Advances \$0.00	Total Activity \$3,785.34
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/31	11/01	PPLN01	24492154306047298649502	MISSION LINEN 805-963-1841 CA	\$110.23
11/01	11/03	PPLN01	24071054307939168013225	SP147 PENNGROVE STATIO 707-2290555 CA	\$293.00
11/01	11/03	PPLN01	24071054306939141486184	CITY OF COTATI ONLINE 707-6653631 CA	\$681.95
11/02	11/03	PPLN01	24755424307293071685564	WATER COFFEE DELIVERY 800-7285508 FL	\$36.46

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK
 PO BOX 35142 - LB1181
 SEATTLE WA 98124-5142

**Account Number**

####-####-####-6068

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
11/29/24	\$14,416.22	\$14,416.22	12/25/24

\$

BL ACCT 00002716-10000000
 RANCHO ADOBE FIRE DIST
 PO BOX 1029
 PENNGROVE CA 94951

e-Statement



MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS
 PO BOX 35142 - LB1181
 SEATTLE WA 98124-5142

Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/09	11/10	PPLN01	24492154315050549001852	BAY ALARM COMPANY 510-808-4457 CA	\$262.59
11/11	11/11	PPLN01	24692164316109284732927	COMCAST CALIFORNIA 800-COMCAST CA	\$250.87
11/14	11/15	PPLN01	24755424319293192221857	WATER COFFEE DELIVERY 800-7285508 FL	\$5.99
11/15	11/17	PPLN01	24692164320103044445304	VZWRLSS*APOCC VISB 800-922-0204 FL	\$442.26
11/16	11/17	PPLN01	24755424321283216406895	WATER COFFEE DELIVERY 800-7285508 FL	\$43.95
11/20	11/20	PPLN01	24692164325107074721513	GOOGLE *YouTube TV g.co/helppay# CA	\$102.98
11/19	11/20	PPLN01	24492154325054184110240	MISSION LINEN 805-963-1841 CA	\$110.23
11/20	11/21	PPLN01	24941664325068687010298	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$233.72
11/20	11/21	PPLN01	24941664325068687012054	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$118.07
11/20	11/21	PPLN01	24941664325068687017228	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$278.54
11/20	11/21	PPLN01	24492154326054548123060	MISSION LINEN 805-963-1841 CA	\$110.23
11/23	11/24	PPLN01	24055234329160696252571	ATT* BILL PAYMENT 800-331-0500 TX	\$428.67
11/28	11/29	PPLN01	24692164333104615062119	COMCAST CALIFORNIA 800-COMCAST CA	\$275.60

Cardholder Account Summary					
JAMES DEURLOO ##### 6118		Payments & Other Credits \$0.00	Purchases & Other Charges \$3,179.74	Cash Advances \$0.00	Total Activity \$3,179.74

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/31	11/03	PPLN01	24427334306710001687881	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$96.16
11/06	11/07	PPLN01	24692164312105765045189	LOVE'S #0807 OUTSIDE PATTERSON CA	\$40.93
11/07	11/08	PPLN01	24692164312105946457063	CHEVRON 0306191 BAKERSFIELD CA	\$69.22
11/06	11/08	PPLN01	24427334312710001606594	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$57.57
11/10	11/11	PPLN01	24692164315108430292829	CHEVRON 0095771 SAN JOSE CA	\$92.46
11/09	11/11	PPLN01	24692164315108861053872	IN-N-OUT SALINAS SALINAS CA	\$11.80
11/09	11/12	PPLN01	24755424316173166354871	HILTON HOTELS SANTA BARBARA CA	\$234.28
11/13	11/15	PPLN01	24427334319710001620697	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$45.46
11/18	11/19	PPLN01	24445004324600193156669	LES SCHWAB TIRES #0624 ROHNERT PARK CA	\$2,218.00
11/18	11/19	PPLN01	24055234324155389640715	OIL STOP 2 ROHNERT PARK CA	\$190.76
11/19	11/21	PPLN01	24427334325710001604586	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$63.26
11/25	11/27	PPLN01	24427334331710001744772	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$59.84

Cardholder Account Summary					
TIM CALDWELL ##### 2629		Payments & Other Credits \$0.00	Purchases & Other Charges \$347.05	Cash Advances \$0.00	Total Activity \$347.05

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/08	11/10	PPLN01	24034544313001629509982	76 - PETALUMA 88 INC PETALUMA CA	\$75.49
11/18	11/19	PPLN01	24270744323900014749664	WPSG, INC. 610-8578070 PA	\$203.67
11/25	11/26	PPLN01	24034544330005235222392	76 - PETALUMA 88 INC PETALUMA CA	\$67.89

Cardholder Account Summary					
STRIKE TEAM 4 ##### 6800		Payments & Other Credits \$0.00	Purchases & Other Charges \$99.74	Cash Advances \$0.00	Total Activity \$99.74

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/21	11/21	PPLN01	24692164326107876867901	CHEVRON 0098548 PETALUMA CA	\$45.56
11/26	11/27	PPLN01	24692164332103234758751	CHEVRON 0208481 COTATI CA	\$54.18

Cardholder Account Summary

ERIC GROMALA #### #### #### 1484	Payments & Other Credits \$0.00	Purchases & Other Charges \$829.54	Cash Advances \$0.00	Total Activity \$829.54
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/01	11/03	PPLN01	24692164306101002072514	AMAZON MKTPL*2F7QA9173 Amzn.com/bill WA	\$35.96
11/19	11/20	PPLN01	24692164324106852985200	LOWES #01901* COTATI CA	\$109.96
11/20	11/21	PPLN01	24692164325107400066278	AMZN Mktp US*AO7QC1V83 Amzn.com/bill WA	\$26.42
11/21	11/22	PPLN01	24692164326108403707370	AMAZON MKTPL*CP26L6Q33 Amzn.com/bill WA	\$48.50
11/28	11/29	PPLN01	24492164334500004459538	SP SOUTHWEST BOOT CO SOUTHWESTBOOT CA	\$608.70

Cardholder Account Summary

HERB WANDEL #### #### #### 4009	Payments & Other Credits \$0.00	Purchases & Other Charges \$1,000.09	Cash Advances \$0.00	Total Activity \$1,000.09
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/03	11/04	PPLN01	24692164308102896986478	CHEVRON 0212047 COTATI CA	\$67.54
11/04	11/06	PPLN01	24692164310104143152033	LOWES #01901* COTATI CA	\$107.45
11/09	11/10	PPLN01	24055234315146199132192	OIL STOP 2 ROHNERT PARK CA	\$172.79
11/09	11/11	PPLN01	24692164315108573278361	LOWES #01901* COTATI CA	\$314.22
11/10	11/11	PPLN01	24692164315108979095922	CHEVRON 0212047 COTATI CA	\$102.88
11/21	11/22	PPLN01	24692164326108657206954	CHEVRON 0098548 PETALUMA CA	\$137.94
11/22	11/25	PPLN01	24003414329900010609100	COTATI HARDWARE COTATI CA	\$14.22
11/28	11/29	PPLN01	24692164333105034890709	CHEVRON 0212047 COTATI CA	\$83.05

Cardholder Account Summary

JEFF VELIQUETTE #### #### #### 8935	Payments & Other Credits \$0.00	Purchases & Other Charges \$482.57	Cash Advances \$0.00	Total Activity \$482.57
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/04	11/06	PPLN01	24316054310141350980523	SHELL OIL 57444218606 ROHNERT PARK CA	\$105.73
11/14	11/15	PPLN01	24692164320102600956621	CHEVRON 0212047 COTATI CA	\$81.93
11/15	11/17	PPLN01	24692164320103095304756	SQ *RED BIRD BAKERY, LLC Cotati CA	\$29.61
11/14	11/17	PPLN01	24316054320151713056828	SHELL OIL 57444218606 ROHNERT PARK CA	\$100.41
11/19	11/19	PPLN01	24011344324000008725713	AMAZON RETA* KV6RG9UK3 WWW.AMAZON.CO WA	\$35.96
11/19	11/21	PPLN01	24426294325017020484850	New York Bagel ROHNERT PARK CA	\$25.24
11/27	11/29	PPLN01	24316054333165175542344	SHELL OIL 57444218606 ROHNERT PARK CA	\$103.69

Cardholder Account Summary

JIMMY BERNAL #### #### #### 9391	Payments & Other Credits \$0.00	Purchases & Other Charges \$272.45	Cash Advances \$0.00	Total Activity \$272.45
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/26	11/27	PPLN01	24692164332103218357265	WWW COSTCO COM 800-955-2292 WA	\$272.45

Cardholder Account Summary

MICHAEL PORTER #### #### #### 2447	Payments & Other Credits \$0.00	Purchases & Other Charges \$960.87	Cash Advances \$0.00	Total Activity \$960.87
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/08	11/10	PPLN01	24055234314145421630578	WILCO FARM STORE PETALUMA CA	\$0.87
11/21	11/24	PPLN01	24207854327163501348513	OHD 205-9800180 AL	\$960.00

Cardholder Account Summary					
JACOB MCLENDON ##### 0068		Payments & Other Credits \$2,332.95-	Purchases & Other Charges \$3,022.02	Cash Advances \$0.00	Total Activity \$689.07

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/11	11/12	PPLN01	24492164317500001726690	SP WILDLAND PRO WILDLANDPRO.C CA	\$689.07
11/11	11/12	PPLN01	24492164317500001771530	SP WILDLAND PRO WILDLANDPRO.C CA	\$2,332.95
11/12	11/14		24492164318500013838524	CREDIT VOUCHER SP WILDLAND PRO SANTA YNEZ CA	\$2,332.95-

Cardholder Account Summary					
JENNIFER BECHTOLD ##### 5900		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,307.58	Cash Advances \$0.00	Total Activity \$1,307.58

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/02	11/03	PPLN01	24435654307034392003453	GALLS 859-266-7227 KY	\$91.09
11/06	11/07	PPLN01	24692164311104943230459	AMAZON MKTPL*G76RT2ET3 Amzn.com/bill WA	\$10.83
11/06	11/07	PPLN01	24692164311105080189127	Amazon.com*PA5JF1U23 Amzn.com/bill WA	\$14.22
11/06	11/07	PPLN01	24692164311105087250518	AMAZON MKTPL*RW8Z19C33 Amzn.com/bill WA	\$12.60
11/07	11/08	PPLN01	24692164312106029968224	AMZN Mktp US*ML8EE57F3 Amzn.com/bill WA	\$8.71
11/14	11/15	PPLN01	24801974320151610585664	PETALUMA GAS OUTLET PETALUMA CA	\$110.71
11/14	11/17	PPLN01	24692164320103386657425	IN *CROWN TROPHY PETALUMA PETALUMA CA	\$193.60
11/15	11/17	PPLN01	24137464321600318322198	USPS PO BOXES ONLINE 800-344-7779 DC	\$364.00
11/15	11/17	PPLN01	24137464321001686764923	USPS PO 0559220601 PENNGROVE CA	\$146.00
11/22	11/24	PPLN01	24692164327109515332718	AMAZON MKTPL*0D84J4RT3 Amzn.com/bill WA	\$84.99
11/27	11/28	PPLN01	24036294332712968525838	VISTAPRINT 866-207-4955 MA	\$51.85
11/27	11/28	PPLN01	24692164332103482378641	AMAZON MKTPL*Z38Q61000 Amzn.com/bill WA	\$109.49
11/27	11/28	PPLN01	24692164332103489508703	AMAZON MKTPL*PL9XM3D73 Amzn.com/bill WA	\$109.49

Cardholder Account Summary					
ROBERT NAPPI ##### 7354		Payments & Other Credits \$0.00	Purchases & Other Charges \$321.14	Cash Advances \$0.00	Total Activity \$321.14

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/03	11/04	PPLN01	24492164308000014217499	SP SOUTHWEST BOOT CO HTTPSWWW.SOUT CA	\$321.14

Cardholder Account Summary					
RENE TORRES ##### 4930		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,141.04	Cash Advances \$0.00	Total Activity \$1,141.04

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/01	11/03	PPLN01	24692164306101000994883	AMZN Mktp US*ZL8N09P13 Amzn.com/bill WA	\$92.38
11/08	11/10	PPLN01	24692164313106729728141	COSTCO *BUS DELIV 823 510-259-6600 CA	\$268.17
11/08	11/10	PPLN01	24692164313106685569174	COSTCO *BUS DELIV 823 510-259-6600 CA	\$283.45
11/08	11/10	PPLN01	24692164313106685569216	COSTCO *BUS DELIV 823 510-259-6600 CA	\$280.99
11/11	11/12	PPLN01	24492164317500005933292	SP WOLFPACK GEAR INC WOLFPACKGEAR. CA	\$216.05

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$14,416.22
Cash									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 29		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

ADMINISTRATIVE COMMUNICATIONS

FINANCE/BUDGET COMMITTEE

RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT
November 30, 2024

REVENUES - OPERATING BUDGET

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '24 - '25'	NOVEMBER REVENUES	FY REVENUE TO 11/30/24	BALANCE REMAINING	BALANCE REMAINING (%)
1000	Property Taxes	\$ 4,694,673.11	\$ -	\$ -	\$ 4,694,673.11	100.00%
1001	CY Direct Charges	\$ 2,307,964.47	\$ -	\$ -	\$ 2,307,964.47	100.00%
1007	CY Direct Charges-July	\$ -	\$ -	\$ -	\$ -	
1008	RDA Increment - Credited amount of ad valorem taxes to Petaluma and Cotati redevelopment districts	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	100.00%
1011	Property Tax Administration Fee	\$ (41,000.00)	\$ -	\$ -	\$ (41,000.00)	100.00%
1014	RDA Increment	\$ -	\$ -	\$ -	\$ -	
1015	RDA Pass-Through	\$ -	\$ -	\$ -	\$ -	
1016	RDA Allocation	\$ -	\$ -	\$ -	\$ -	
1017	Residual Property Tax (RDA Escrow Acct)	\$ -	\$ -	\$ -	\$ -	
1018	Property Tax - RDA Asset Distribution	\$ -	\$ -	\$ -	\$ -	
1020	CY Supplemental Tax	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	100.00%
1040	Unsecured Property Taxes	\$ 140,000.00	\$ -	\$ -	\$ 140,000.00	100.00%
1042	Cost Reimbursement - Collect	\$ -	\$ -	\$ -	\$ -	
1044	Unsecured Property Taxes - July	\$ -	\$ -	\$ -	\$ -	
1060	Property Taxes - PY Secured	\$ -	\$ -	\$ -	\$ -	
1061	PY Direct Charges	\$ 28,500.00	\$ -	\$ -	\$ 28,500.00	100.00%
1080	Property Taxes	\$ -	\$ -	\$ -	\$ -	
1100	Property Taxes - PY Unsecured	\$ -	\$ -	\$ -	\$ -	
1120	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
	TOTAL PROPERTY TAXES	\$ 7,395,137.58	\$ -	\$ -	\$ 7,395,137.58	100.00%
1700	Interest on Pooled Cash	\$ 120,000.00	\$ 8,689.37	\$ 50,860.04	\$ 69,139.96	57.62%
1701	Interest Earned (on early payments of Prop. Taxes)		\$ -	\$ -	\$ -	
	TOTAL USE OF PROPERTY	\$ 120,000.00	\$ 8,689.37	\$ 50,860.04	\$ 69,139.96	57.62%
2081	State - Highway Rentals	\$ -	\$ -	\$ -	\$ -	
2404	State Reimbursements	\$ -	\$ -	\$ -	\$ -	
2440	HOPTR	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	100.00%
2500	State - Other (Grant Revenue)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2550	Sales Tax Revenue - Measure H	\$ 804,706.00	\$ -	\$ -	\$ 804,706.00	100.00%
2589	State Refunds - Strike Teams	\$ -	\$ 78,822.86	\$ 306,181.47	\$ (306,181.47)	#DIV/0!
	TOTAL INTERGOV. REVENUES	\$ 824,706.00	\$ 78,822.86	\$ 306,181.47	\$ 518,524.53	62.87%
3600	Misc. charges for Services - Fire Marshal Services	\$ 50,000.00	\$ 3,651.00	\$ 18,899.00	\$ 31,101.00	62.20%
3601	Finance Charges/Late Fees	\$ 1,000.00	\$ 58.06	\$ 921.56	\$ 78.44	7.84%
3641	Fire Services - Casino Contract	\$ 100,000.00	\$ 25,000.00	\$ 57,512.00	\$ 42,488.00	42.49%
3661	Fire Control Services - Cost Recovery	\$ 28,500.00	\$ 5,160.21	\$ 38,548.23	\$ (10,048.23)	-35.26%
3670	Weed Abatement	\$ 55,000.00	\$ 2,212.50	\$ 22,631.25	\$ 32,368.75	58.85%
3700	Copy file fee	\$ 255.00	\$ 16.00	\$ 228.00	\$ 27.00	10.59%
3710	First Responder BLS Agreement - SCFD	\$ 62,500.00	\$ -	\$ -	\$ 62,500.00	100.00%
3720	Fleet Maintenance Revenue	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	100.00%
	TOTAL CHARGES FOR SERVICES	\$ 347,255.00	\$ 36,097.77	\$ 138,740.04	\$ 208,514.96	60.05%
4040	Misc. Revenue	\$ 30,000.00	\$ 2,496.96	\$ 172,093.00	\$ (142,093.00)	-473.64%
4100	Workers' compensation reimbursement	\$ 60,000.00	\$ 2,127.20	\$ 30,739.06	\$ 29,260.94	48.77%
4102	Donations or reimbursements	\$ -	\$ -	\$ -	\$ -	
4109	Refunded Checks, outdated warrants	\$ -	\$ -	\$ -	\$ -	
4600	Sale of Fixed Assets (Surplus)	\$ 25,000.00	\$ -	\$ -	\$ -	0.00%
	TOTAL MISC. REVENUES	\$ 115,000.00	\$ 4,624.16	\$ 202,832.06	\$ (87,832.06)	-76.38%
	REVENUE TOTAL:	\$ 8,802,098.58	\$ 128,234.16	\$ 698,613.61	\$ 8,103,484.97	92.06%

**RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT**

EXPENDITURES - OPERATING BUDGET

SUB-OBJ.		BUDGETED FOR FY '24 - 25'	NOVEMBER EXPENSE	FY EXPENSE TO 11/30/24	BALANCE REMAINING	BALANCE REMAINING (%)
5910	Perm. Positions	\$ 3,725,000.00	\$ 232,798.06	\$ 1,205,119.98	\$ 2,519,880.02	67.65%
5911	Extra help: part time employees, non-benefited. Paid hourly	\$ 312,500.00	\$ 10,327.11	\$ 101,978.46	\$ 210,521.54	67.37%
5912	Overtime	\$ 852,610.00	\$ 66,213.58	\$ 406,920.01	\$ 445,689.99	52.27%
5913	BC Extra Shift Compensation	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	100.00%
5914	FLSA	\$ 103,000.00	\$ 7,299.56	\$ 34,975.48	\$ 68,024.52	66.04%
5922	Social Security Taxes	\$ 6,671.00	\$ -	\$ 911.31	\$ 5,759.69	86.34%
5923	PERS contributions, Employee + Employer paid contributions	\$ 680,000.00	\$ 48,480.89	\$ 239,371.44	\$ 440,628.56	64.80%
5924	Medicare	\$ 65,731.00	\$ 4,573.87	\$ 24,745.69	\$ 40,985.31	62.35%
5930	Health Insurance	\$ 606,650.00	\$ 30,670.00	\$ 263,579.00	\$ 343,071.00	56.55%
5931	Disability Insurance	\$ 11,174.00	\$ 783.00	\$ 4,901.00	\$ 6,273.00	56.14%
5932	Dental Insurance	\$ 36,071.00	\$ 2,665.04	\$ 16,365.26	\$ 19,705.74	54.63%
5933	Life Insurance	\$ 4,512.00	\$ 323.96	\$ 2,036.32	\$ 2,475.68	54.87%
5934	Vision Insurance	\$ 5,182.00	\$ 382.76	\$ 2,348.26	\$ 2,833.74	54.68%
5935	Unemployment Insurance	\$ 7,325.00	\$ 54.72	\$ 245.31	\$ 7,079.69	96.65%
5936	Retiree Health Insurance	\$ 27,000.00	\$ -	\$ 10,800.00	\$ 16,200.00	60.00%
5940	Workers' Compensation	\$ 380,600.00	\$ -	\$ 342,240.36	\$ 38,359.64	10.08%
	TOTAL WAGES/BENEFITS:	\$ 6,974,026.00	\$ 404,572.55	\$ 2,656,537.88	\$ 4,317,488.12	61.91%
6020	Uniforms including paid and volunteers staff pants, shirts, station boots, badges, collar pins, name tags and business cards	\$ 28,500.00	\$ 2,247.25	\$ 25,578.97	\$ 2,921.03	10.25%
6022	Safety Clothing: turnouts, including boots	\$ 64,530.00	\$ 5,145.20	\$ 7,447.88	\$ 57,082.12	88.46%
6040	Communications including telephone, cable, internet, cell phones	\$ 26,780.00	\$ 1,916.51	\$ 7,856.15	\$ 18,923.85	70.66%
6045	Pagers and Radios	\$ 12,000.00	\$ 340.87	\$ 1,414.53	\$ 10,585.47	88.21%
6060	Food - at extended responses, approved meetings, examinations and trainings.	\$ 7,500.00	\$ 234.33	\$ (640.65)	\$ 8,140.65	108.54%
6080	Household expenses - Fishman Supply; detergent, towels etc.	\$ 11,884.64	\$ 204.36	\$ 3,553.36	\$ 8,331.28	70.10%
6100	Liability Insurance	\$ 299,000.00	\$ -	\$ 294,932.29	\$ 4,067.71	1.36%
6140	Equipment Maintenance: Office equipment and tool repair	\$ 10,000.00	\$ -	\$ 9,931.30	\$ 68.70	0.69%
6155	Apparatus Maintenance	\$ 60,000.00	\$ 2,600.29	\$ 16,374.50	\$ 43,625.50	72.71%
6165	SCBA Maintenance	\$ 7,600.00	\$ -	\$ 586.80	\$ 7,013.20	92.28%
6180	Building Maintenance - routine facility & grounds maintenance including repairs to maintain buildings and grounds. New projects ie. Construction to be considered for possible fixed asset expense 8510	\$ 30,000.00	\$ 7,214.30	\$ 13,281.89	\$ 16,718.11	55.73%
6260	Medical / Lab supply - O2, latex gloves, etc.	\$ 20,000.00	\$ 801.99	\$ 7,612.90	\$ 12,387.10	61.94%
6261	ALS Medical Expense	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	100.00%
6280	Memberships and Professional Assoc. Fees: FDAC, SCFDA, SCFCA, CCAI, Costco, Cotati Chamber of Commerce.	\$ 18,000.00	\$ -	\$ 2,346.22	\$ 15,653.78	86.97%
6400	Office Supplies: regular supplies such as paper, printer cartridges etc.	\$ 3,360.00	\$ 391.30	\$ 968.43	\$ 2,391.57	71.18%
6401	Office Expense - Inventory such as desktop/laptop computer purchases, printers, etc.	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	100.00%
6410	Postage and shipping	\$ 2,000.00	\$ 46.61	\$ 279.11	\$ 1,720.89	86.04%
6430	Printing Services	\$ 1,100.00	\$ -	\$ 30.34	\$ 1,069.66	97.24%
6461	Operational Expenses	\$ 8,000.00	\$ -	\$ 5,450.03	\$ 2,549.97	31.87%
6463	FPO Expenses - public education materials	\$ 4,000.00	\$ 199.90	\$ 1,245.46	\$ 2,754.54	68.86%
6500	Payroll Fees	\$ 6,000.00	\$ 345.60	\$ 2,022.40	\$ 3,977.60	66.29%
6501	Professional Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6526	Dispatch Services - REDCOM	\$ 86,000.00	\$ -	\$ 42,753.45	\$ 43,246.55	50.29%
6587	LAFCO	\$ 15,000.00	\$ -	\$ 13,593.00	\$ 1,407.00	9.38%
6590	Contracted FM Services	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	100.00%
6596	CQI Expense	\$ 14,000.00	\$ 850.00	\$ 4,221.00	\$ 9,779.00	69.85%
6605	Hiring Expenses	\$ 20,000.00	\$ 12,468.00	\$ 22,637.00	\$ (2,637.00)	-13.19%
6610	Legal Services	\$ 25,000.00	\$ 13,815.26	\$ 19,471.27	\$ 5,528.73	22.11%
6630	Annual Audit	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	100.00%
6635	Bank and Credit Card Fees	\$ 725.00	\$ 73.78	\$ 150.40	\$ 574.60	79.26%
6650	Health Services	\$ 6,240.00	\$ -	\$ 805.00	\$ 5,435.00	87.10%
6654	Wellness Program	\$ 14,000.00	\$ -	\$ 800.00	\$ 13,200.00	94.29%
6800	Public Legal Notices - publishing fees (ordinances, budget/Prop IV limit, elections, etc.)	\$ 2,200.00	\$ -	\$ 715.00	\$ 1,485.00	67.50%
6820	Rent / Lease Equipment	\$ 6,000.00	\$ 489.72	\$ 2,446.09	\$ 3,553.91	59.23%

**RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT**

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '24 - '25'	NOVEMBER EXPENSE	FY EXPENSE TO 11/30/24	BALANCE REMAINING	BALANCE REMAINING (%)
6823	Rental hydrants/Water - hydrant use within Sonoma County Water Agency jurisdiction	\$ 750.00	\$ -	\$ -	\$ 750.00	100.00%
6880	Small tools: maintenance tools, hardware etc.	\$ 20,000.00	\$ -	\$ 365.11	\$ 19,634.89	98.17%
6881	Safety Equipment: SCBA's, hose, nozzles etc.	\$ 39,000.00	\$ 9,934.74	\$ 14,092.12	\$ 24,907.88	63.87%
6889	Computer Software	\$ 65,000.00	\$ 2,340.88	\$ 26,238.77	\$ 38,761.23	59.63%
7000	Any Board related expense not otherwise accounted for (I.e., Special District Dinners)	\$ 750.00	\$ -	\$ 90.00	\$ 660.00	88.00%
7005	Election Expense - as determined by the County Elections Office	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
7120	In-Service Training - required and continuing education for all personnel and Directors	\$ 45,000.00	\$ 325.00	\$ 6,609.04	\$ 38,390.96	85.31%
7201	Gas and Oil	\$ 73,500.00	\$ 3,270.73	\$ 21,530.50	\$ 51,969.50	70.71%
7300	Transportation and Travel to training out of County, use of personal vehicle for District errands.	\$ 7,276.00	\$ -	\$ 2,502.63	\$ 4,773.37	65.60%
7320	Utilities - PG&E, garbage, water, sewage	\$ 72,500.00	\$ 2,506.97	\$ 26,581.08	\$ 45,918.92	63.34%
	TOTAL SUPPLIES AND SERVICES:	\$ 1,192,195.64	\$ 67,763.59	\$ 605,873.37	\$ 586,322.27	49.18%
7910	Long Term Loan - Princ. (2016 Ferrara)	\$ 59,292.75	\$ -	\$ 29,416.56	\$ 29,876.19	50.39%
7911	Long Term Loan Princ. (2023 Stat. 2)	\$ 46,672.00	\$ -	\$ 46,672.57	\$ (0.57)	0.00%
7930	Long Term Loan - Interest (2016 Ferrara)	\$ 4,424.05	\$ -	\$ 2,441.84	\$ 1,982.21	44.81%
7931	Long Term Loan Interest (2023 Stat. 2)	\$ 35,140.00	\$ -	\$ 23,899.43	\$ 11,240.57	31.99%
7940	Pension Obligation Bond - Principal	\$ 255,000.00	\$ -	\$ 255,000.00	\$ -	0.00%
7945	Pension Obligation Bond - Interest	\$ 128,003.00	\$ -	\$ 64,524.25	\$ 63,478.75	49.59%
	TOTAL LONG TERM DEBT:	\$ 528,531.80	\$ -	\$ 421,954.65	\$ 106,577.15	20.16%
8510	Buildings Improvements	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8511	New Capital Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8540	Durable Medical Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8560	New Equipment - Apparatus	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8561	Equipment New - Office	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EQUIPMENT:	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Recap Report	BUDGETED FOR FY '24 - '25'	NOVEMBER TOTAL	FY TO 11/30/24	BALANCE REMAINING	BALANCE REMAINING (%)
OPERATING REVENUES	\$ 8,802,098.58	\$ 128,234.16	\$ 698,613.61	\$ 8,103,484.97	92.06%
OPERATING EXPENDITURES					
Wages/Benefits	\$ 6,974,026.00	\$ 404,572.55	\$ 2,656,537.88	\$ 4,317,488.12	61.91%
Supplies and Services	\$ 1,192,195.64	\$ 67,763.59	\$ 605,873.37	\$ 586,322.27	49.18%
Long Term Debt	\$ 528,531.80	\$ -	\$ 421,954.65	\$ 106,577.15	20.16%
Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 8,694,753.44	\$ 472,336.14	\$ 3,684,365.90	\$ 5,010,387.54	57.63%
Revenues Less Expenditures			\$ (2,985,752.29)		

RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT

CAPITAL IMPROVEMENTS BUDGET

SUB-OBJ.		BUDGETED FOR FY '24 - '25'	NOVEMBER EXPENSE	FY EXPENSE TO 11/30/24	BALANCE REMAINING	BALANCE REMAINING (%)
9510	Buildings Improvements	\$ 115,000.00	75,472.50	\$ 75,472.50	\$ 39,527.50	34.37%
9511	New Capital Equipment	\$ -	0.00	\$ 9,147.03	\$ (9,147.03)	#DIV/0!
9540	Durable Medical Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9560	New Equipment - Apparatus	\$ 780,000.00	0.00	\$ 97,251.35	\$ 682,748.65	87.53%
9561	Equipment New - Office	\$ -	0.00	\$ -	\$ -	#DIV/0!
9570	CalPERS UAL	\$ 91,361.00	0.00	\$ 91,361.00	\$ -	0.00%
	TOTAL EQUIPMENT:	\$ 986,361.00	\$ 75,472.50	\$ 273,231.88	\$ 713,129.12	72.30%

CURRENT ASSETS	
Summit State Bank Operating Account:	\$ 80,503.63
Summit State Bank ICS Account:	\$ 1,211,166.40
Summit State Bank Payroll Account:	\$ 5,983.10
CDARS:	\$ -
Petty Cash:	\$ 200.00
Total:	\$ 1,297,853.13
Designated Capital Reserve Accounts:	\$ 1,724,050.32
Interest Earned on Capital Reserves:	\$ 29,386.38
321 Future Liabilities - PERS UAL:	\$ 408,639.00
322 Fire & EMS Equip. Replacement:	\$ 72,000.00
331 Apparatus Reserves:	\$ 682,748.65
332 Emergency Reserves:	\$ 24,079.31
334 Buildings/Facility Reserves:	\$ 507,196.98

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12/11/24

Cash Basis

Rancho Adobe Fire Protection District

Trial Balance

As of November 30, 2024

	Nov 30, 24	
	Debit	Credit
1010 · County of Sonoma	0.00	
1030 · Wells Fargo Checking Account	0.00	
1035 · Summit State Bank - Operating	80,503.63	
1036 · Summit State Bank - ICS	1,211,166.40	
1037 · Summit State Bank - Payroll	5,983.10	
1038 · CDARS	0.00	
1041 · Capital Reserves-ICS	1,724,050.32	
1090 · Petty Cash	200.00	
107 · Accounts Receivable		3,424.01
12000 · Undeposited Funds	0.00	
170 · Land	74,634.00	
171 · Buildings and Improvements	1,185,360.97	
172 · Equipment	4,565,635.75	
178 · Accum. Depreciation - Building		603,437.69
179 · Accum. Depreciation - Equipment		2,056,611.53
195 · Due From Operating Fund	1,916,890.00	
325 · Deferred Outflows	8,457,066.00	
99999 · Prior Period Adjustment	0.00	
200 · Accounts Payable	0.00	
Chase Visa	0.00	
Umpqua Bank Credit Card	0.00	
2710 · Deferred Revenue		86,879.18
327 · Deferred Outflows-Liability Acc	0.00	
336 · Capital One Loan	0.00	
337 · Accrued Interest Payable		2,129.35
338 · Capital Lease - Current		4.62
339 · Accrued Vacation - Current	0.00	
350 · Accrued Payroll	0.00	
145 · Deferred Inflow		5,637,113.00
300 · Compensated Absences		565,321.48
310 · Westamerica Bank Loan		550,218.21
340 · Bonds Payable - Current		0.10
342 · Notes Payable - Long Term		224,985.96
345 · Bonds Payable - Noncurrent		5,357,109.00
355 · Due To Capital Improvement Fund		1,916,890.00
744 · Net Pension Liability		4,196,252.00
30000 · Opening Balance Equity	1,566,111.26	
320 · Unreserved-Undesignated FD Bal		1,151,545.53
321 · Future Liabilities - PERS UAL		408,639.00
322 · Fire & EMS Equipment Repl.		72,000.00
330 · Operational Reserves	0.00	
331 · Apparatus Reserves		682,748.65
332 · Emergency Reserves		24,079.31
333 · PPE Reserves	0.00	
334 · Cap Buildings/Facility Reserves		507,196.98
17 · Use of Money/Property:1700 · Interest on Cash		50,860.04
20 · Intergovernmental Revenues:2589 · State Refunds-Strike Team		306,181.47
30 · Charges/Fees for Services:3600 · Fire Marshal Services		18,899.00
30 · Charges/Fees for Services:3601 · Finance Charge/Late Fee		921.56
30 · Charges/Fees for Services:3641 · Fire Services - Casino Contract		57,512.00
30 · Charges/Fees for Services:3661 · Cost Recovery		38,548.23
30 · Charges/Fees for Services:3670 · Weed Abatement		22,631.25
30 · Charges/Fees for Services:3700 · Copy Fee		228.00
40 · Miscellaneous Revenues:4040 · Misc. Revenue		172,093.00
40 · Miscellaneous Revenues:4100 · Workers Comp. Reimbursement		30,739.06
50 · Salaries and Benefits:5910 · Full-Time Personnel	1,205,119.98	
50 · Salaries and Benefits:5911 · Part-Time Staffing	101,978.46	
50 · Salaries and Benefits:5912 · Overtime	406,920.01	
50 · Salaries and Benefits:5914 · FLSA	34,975.48	
50 · Salaries and Benefits:5922 · Social Security Payroll Taxes	911.31	
50 · Salaries and Benefits:5923 · CalPERS	239,371.44	
50 · Salaries and Benefits:5924 · Medicare	24,745.69	
50 · Salaries and Benefits:5930 · Health Insurance	263,579.00	
50 · Salaries and Benefits:5931 · Disability Insurance	4,901.00	
50 · Salaries and Benefits:5932 · Dental Insurance	16,365.26	

Rancho Adobe Fire Protection District

Trial Balance

As of November 30, 2024

	Nov 30, 24	
	Debit	Credit
50 · Salaries and Benefits:5933 · Life Insurance	2,036.32	
50 · Salaries and Benefits:5934 · Vision Insurance	2,348.26	
50 · Salaries and Benefits:5935 · Unemployment Insurance	245.31	
50 · Salaries and Benefits:5936 · Retiree Insurance	10,800.00	
50 · Salaries and Benefits:5940 · Workers Compensation	342,240.36	
60 · Supplies & Services:6020 · Uniforms	25,578.97	
60 · Supplies & Services:6022 · Safety Clothing	7,447.88	
60 · Supplies & Services:6040 · Communications	7,856.15	
60 · Supplies & Services:6045 · Pagers & Radios	1,414.53	
60 · Supplies & Services:6060 · Food		640.65
60 · Supplies & Services:6080 · Household Expense	3,553.36	
60 · Supplies & Services:6100 · Property & Liability Insurance	294,932.29	
60 · Supplies & Services:6140 · Equipment Maintenance	9,931.30	
60 · Supplies & Services:6155 · Apparatus Maintenance	16,374.50	
60 · Supplies & Services:6165 · SCBA Maintenance	586.80	
60 · Supplies & Services:6180 · Building Maintenance	13,281.89	
60 · Supplies & Services:6260 · Medical Supplies	7,612.90	
60 · Supplies & Services:6280 · Memberships	2,346.22	
60 · Supplies & Services:6400 · Office Supplies	968.43	
60 · Supplies & Services:6410 · Postage and Shipping	279.11	
60 · Supplies & Services:6430 · Printing Services	30.34	
60 · Supplies & Services:6461 · Operational Expense	5,450.03	
60 · Supplies & Services:6463 · FPO Expense	1,245.46	
60 · Supplies & Services:6500 · Payroll Fees	2,022.40	
60 · Supplies & Services:6526 · Dispatch Service-Redcom	42,753.45	
60 · Supplies & Services:6587 · LAFCO	13,593.00	
60 · Supplies & Services:6596 · CQI Expense	4,221.00	
60 · Supplies & Services:6605 · Hiring Expense	22,637.00	
60 · Supplies & Services:6610 · Legal Services	19,471.27	
60 · Supplies & Services:6635 · Bank Fees	150.40	
60 · Supplies & Services:6650 · Health Services	805.00	
60 · Supplies & Services:6654 · Wellness Program	800.00	
60 · Supplies & Services:6800 · Public Legal Notices	715.00	
60 · Supplies & Services:6820 · Rent/Lease Equipment	2,446.09	
60 · Supplies & Services:6880 · Small Tools Expense	365.11	
60 · Supplies & Services:6881 · Safety Equipment	14,092.12	
60 · Supplies & Services:6889 · Computer Software and Equipment	26,238.77	
60 · Supplies & Services:7000 · Board Expense	90.00	
60 · Supplies & Services:7120 · Training Expense	6,609.04	
60 · Supplies & Services:7201 · Fuel	21,530.50	
60 · Supplies & Services:7300 · Transportation & Travel	2,502.63	
60 · Supplies & Services:7320 · Utilities	26,581.08	
75 · Other Charges:7910 · Long Term Loan-Principal	29,416.56	
75 · Other Charges:7911 · Long Term Loan-Prin. (St. 2)	46,672.57	
75 · Other Charges:7930 · Long Term Loan-Interest	2,441.84	
75 · Other Charges:7931 · Long Term Loan- Int. (St. 2)	23,899.43	
75 · Other Charges:7940 · Pension Obligation Bond - Prin.	255,000.00	
75 · Other Charges:7945 · Pension Obligation Bond - Int.	64,524.25	
95 · Capital Improvements - Assets:9510 · Building Improvements	75,472.50	
95 · Capital Improvements - Assets:9511 · New Capital Equipment	9,147.03	
95 · Capital Improvements - Assets:9560 · New Equipment - Apparatus	97,251.35	
95 · Capital Improvements - Assets:9570 · CalPERS UAL	91,361.00	
TOTAL	24,745,839.86	24,745,839.86

Rancho Adobe Fire Protection District
Profit & Loss by Class
November 2024

	Capital Improvements	Operating	TOTAL
Ordinary Income/Expense			
Income			
17 · Use of Money/Property		8,689.37	8,689.37
1700 · Interest on Cash	0.00		
Total 17 · Use of Money/Property	0.00	8,689.37	8,689.37
20 · Intergovernmental Revenues			
2589 · State Refunds-Strike Team		78,822.86	78,822.86
Total 20 · Intergovernmental Revenues	0.00	78,822.86	78,822.86
30 · Charges/Fees for Services			
3600 · Fire Marshal Services		3,651.00	3,651.00
3601 · Finance Charge/Late Fee		58.06	58.06
3641 · Fire Services - Casino Contract		25,000.00	25,000.00
3661 · Cost Recovery		5,160.21	5,160.21
3670 · Weed Abatement		2,212.50	2,212.50
3700 · Copy Fee		16.00	16.00
Total 30 · Charges/Fees for Services	0.00	36,097.77	36,097.77
40 · Miscellaneous Revenues			
4040 · Misc. Revenue		2,496.96	2,496.96
4100 · Workers Comp. Reimbursement		2,127.20	2,127.20
Total 40 · Miscellaneous Revenues	0.00	4,624.16	4,624.16
Total Income	0.00	128,234.16	128,234.16
Gross Profit			
Expense			
50 · Salaries and Benefits		232,798.06	232,798.06
5910 · Full-Time Personnel		10,327.11	10,327.11
5911 · Part-Time Staffing		66,213.58	66,213.58
5912 · Overtime		7,299.56	7,299.56
5914 · FLSA		48,480.89	48,480.89
5923 · CALPERS		4,573.87	4,573.87
5924 · Medicare		30,670.00	30,670.00
5930 · Health Insurance		783.00	783.00
5931 · Disability Insurance		2,665.04	2,665.04
5932 · Dental Insurance		323.96	323.96
5933 · Life Insurance		382.76	382.76
5934 · Vision Insurance		54.72	54.72
5935 · Unemployment Insurance			
Total 50 · Salaries and Benefits	0.00	404,572.55	404,572.55
60 · Supplies & Services		2,247.25	2,247.25
6020 · Uniforms			

Rancho Adobe Fire Protection District
Profit & Loss by Class
November 2024

	Capital Improvements	Operating	TOTAL
6022 · Safety Clothing	0.00	5,145.20	5,145.20
6040 · Communications	0.00	1,916.51	1,916.51
6045 · Pagers & Radios	0.00	340.87	340.87
6060 · Food	0.00	234.33	234.33
6080 · Household Expense	0.00	204.36	204.36
6155 · Apparatus Maintenance	0.00	2,600.29	2,600.29
6180 · Building Maintenance	0.00	7,214.20	7,214.20
6260 · Medical Supplies	0.00	801.99	801.99
6400 · Office Supplies	0.00	391.30	391.30
6410 · Postage and Shipping	0.00	46.61	46.61
6463 · FPO Expense	0.00	199.90	199.90
6500 · Payroll Fees	0.00	345.60	345.60
6596 · CQI Expense	0.00	850.00	850.00
6605 · Hiring Expense	0.00	12,468.00	12,468.00
6610 · Legal Services	0.00	13,815.26	13,815.26
6635 · Bank Fees	0.00	73.78	73.78
6820 · Rent/Lease Equipment	0.00	489.72	489.72
6881 · Safety Equipment	0.00	9,934.74	9,934.74
6889 · Computer Software and Equipment	0.00	2,340.88	2,340.88
7120 · Training Expense	0.00	325.00	325.00
7201 · Fuel	0.00	3,270.73	3,270.73
7320 · Utilities	0.00	2,506.97	2,506.97
Total 60 · Supplies & Services	0.00	67,763.49	67,763.49
95 · Capital Improvements - Assets			
9510 · Building Improvements	75,472.50	0.00	75,472.50
Total 95 · Capital Improvements - Assets	75,472.50	0.00	75,472.50
Total Expense	75,472.50	472,336.04	547,808.54
Net Ordinary Income	-75,472.50	-344,101.88	-419,574.38
Net Income	-75,472.50	-344,101.88	-419,574.38

Rancho Adobe Fire Protection District Profit & Loss Prev Year Comparison November 2024

	Nov 24	Nov 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
17 · Use of Money/Property	8,689.37	3,777.73	4,911.64	130.0%
1700 · Interest on Cash				
Total 17 · Use of Money/Property	8,689.37	3,777.73	4,911.64	130.0%
20 · Intergovernmental Revenues	78,822.86	11,471.64	67,351.22	587.1%
2589 · State Refunds-Strike Team				
Total 20 · Intergovernmental Revenues	78,822.86	11,471.64	67,351.22	587.1%
30 · Charges/Fees for Services				
3600 · Fire Marshal Services	3,651.00	1,137.50	2,513.50	221.0%
3601 · Finance Charge/Late Fee	58.06	106.81	-48.75	-45.6%
3641 · Fire Services - Casino Contract	25,000.00	0.00	25,000.00	100.0%
3661 · Cost Recovery	5,160.21	1,761.67	3,398.54	192.9%
3670 · Weed Abatement	2,212.50	0.00	2,212.50	100.0%
3700 · Copy Fee	16.00	0.00	16.00	100.0%
Total 30 · Charges/Fees for Services	36,097.77	3,005.98	33,091.79	1,100.9%
40 · Miscellaneous Revenues				
4040 · Misc. Revenue	2,496.96	10,920.00	-8,423.04	-77.1%
4100 · Workers Comp. Reimbursement	2,127.20	16,352.04	-14,224.84	-87.0%
Total 40 · Miscellaneous Revenues	4,624.16	27,272.04	-22,647.88	-83.0%
Total Income	128,234.16	45,527.39	82,706.77	181.7%
Gross Profit	128,234.16	45,527.39	82,706.77	181.7%
Expense				
50 · Salaries and Benefits				
5910 · Full-Time Personnel	232,798.06	254,046.86	-21,248.80	-8.4%
5911 · Part-Time Staffing	10,327.11	18,890.16	-8,563.05	-45.3%
5912 · Overtime	66,213.58	87,475.94	-21,262.36	-24.3%
5914 · FLSA	7,299.56	6,061.51	1,238.05	20.4%
5922 · Social Security Payroll Taxes	0.00	721.48	-721.48	-100.0%
5923 · CalPERS	48,480.89	58,515.48	-10,034.59	-17.2%
5924 · Medicare	4,573.87	4,921.55	-347.68	-7.1%
5930 · Health Insurance	30,670.00	29,714.00	956.00	3.2%
5931 · Disability Insurance	783.00	841.00	-58.00	-6.9%
5932 · Dental Insurance	2,665.04	2,628.85	36.19	1.4%
5933 · Life Insurance	323.96	370.24	-46.28	-12.5%
5934 · Vision Insurance	382.76	396.43	-13.67	-3.5%
5935 · Unemployment Insurance	54.72	69.94	-15.22	-21.8%
Total 50 · Salaries and Benefits	404,572.55	464,643.44	-60,070.89	-12.9%
60 · Supplies & Services				

Rancho Adobe Fire Protection District Profit & Loss Prev Year Comparison November 2024

	Nov 24	Nov 23	\$ Change	% Change
6020 · Uniforms	2,247.25	553.54	1,693.71	306.0%
6022 · Safety Clothing	5,145.20	350.00	4,795.20	1,370.1%
6040 · Communications	1,916.51	2,045.41	-128.90	-6.3%
6045 · Pagers & Radios	340.87	271.31	69.56	25.5%
6060 · Food	234.33	924.56	-690.23	-74.7%
6080 · Household Expense	204.36	851.68	-647.32	-76.0%
6140 · Equipment Maintenance	0.00	105.89	-105.89	-100.0%
6155 · Apparatus Maintenance	2,600.29	4,162.81	-1,562.52	-37.5%
6180 · Building Maintenance	7,214.20	4,464.90	2,749.30	61.6%
6181 · Station Maintenance for Remodel	0.00	1,978.73	-1,978.73	-100.0%
6260 · Medical Supplies	801.99	1,487.26	-685.27	-46.1%
6400 · Office Supplies	391.30	232.10	159.20	68.6%
6401 · Office Expense - Inventory	0.00	1,832.59	-1,832.59	-100.0%
6410 · Postage and Shipping	46.61	14.74	31.87	216.2%
6430 · Printing Services	0.00	33.61	-33.61	-100.0%
6461 · Operational Expense	0.00	5,103.75	-5,103.75	-100.0%
6463 · FPO Expense	199.90	657.93	-458.03	-69.6%
6500 · Payroll Fees	345.60	184.00	161.60	87.8%
6590 · Contracted FM Services	0.00	962.50	-962.50	-100.0%
6596 · COI Expense	850.00	0.00	850.00	100.0%
6605 · Hiring Expense	12,468.00	0.00	12,468.00	100.0%
6610 · Legal Services	13,815.26	3,375.00	10,440.26	309.3%
6635 · Bank Fees	73.78	75.70	-1.92	-2.5%
6654 · Wellness Program	0.00	1,250.00	-1,250.00	-100.0%
6820 · Rent/Lease Equipment	489.72	445.61	44.11	9.9%
6881 · Safety Equipment	9,934.74	2,796.71	7,138.03	255.2%
6889 · Computer Software and Equipment	2,340.88	4,723.65	-2,382.77	-50.4%
7120 · Training Expense	325.00	6,097.67	-5,772.67	-94.7%
7201 · Fuel	3,270.73	6,858.26	-3,587.53	-52.3%
7300 · Transportation & Travel	0.00	51.05	-51.05	-100.0%
7320 · Utilities	2,506.97	6,015.22	-3,508.25	-58.3%
Total 60 · Supplies & Services	67,763.49	57,906.18	9,857.31	17.0%
95 · Capital Improvements - Assets	75,472.50	0.00	75,472.50	100.0%
9510 · Building Improvements	75,472.50	0.00	75,472.50	100.0%
Total 95 · Capital Improvements - Assets	75,472.50	0.00	75,472.50	100.0%
Total Expense	547,808.54	522,549.62	25,258.92	4.8%
Net Ordinary Income	-419,574.38	-477,022.23	57,447.85	12.0%
Net Income	-419,574.38	-477,022.23	57,447.85	12.0%

60

Rancho Adobe Fire Protection District

Balance Sheet Prev Year Comparison

As of November 30, 2024

	Nov 30, 24	Nov 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1035 · Summit State Bank - Operating	80,503.63	129,803.66	-49,300.03	-38.0%
1036 · Summit State Bank - ICS	1,211,166.40	1,852,864.72	-641,698.32	-34.6%
1037 · Summit State Bank - Payroll	5,983.10	5,397.98	585.12	10.8%
1041 · Capital Reserves-ICS	1,724,050.32	0.00	1,724,050.32	100.0%
1090 · Petty Cash	200.00	200.00	0.00	0.0%
Total Checking/Savings	3,021,903.45	1,988,266.36	1,033,637.09	52.0%
Accounts Receivable				
107 · Accounts Receivable	-3,424.01	-3,214.00	-210.01	-6.5%
Total Accounts Receivable	-3,424.01	-3,214.00	-210.01	-6.5%
Total Current Assets	3,018,479.44	1,985,052.36	1,033,427.08	52.1%
Fixed Assets				
170 · Land	74,634.00	74,634.00	0.00	0.0%
171 · Buildings and Improvements	1,185,360.97	1,185,360.97	0.00	0.0%
172 · Equipment	4,565,635.75	4,565,635.75	0.00	0.0%
178 · Accum. Depreciation - Building	-603,437.69	-603,437.69	0.00	0.0%
179 · Accum. Depreciation - Equipment	-2,056,611.53	-2,056,611.53	0.00	0.0%
Total Fixed Assets	3,165,581.50	3,165,581.50	0.00	0.0%
Other Assets				
195 · Due From Operating Fund	1,916,890.00	1,916,890.00	0.00	0.0%
325 · Deferred Outflows	8,457,066.00	8,457,066.00	0.00	0.0%
Total Other Assets	10,373,956.00	10,373,956.00	0.00	0.0%
TOTAL ASSETS	16,558,016.94	15,524,589.86	1,033,427.08	6.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2710 · Deferred Revenue	86,879.18	86,879.18	0.00	0.0%
337 · Accrued Interest Payable	2,129.35	2,129.35	0.00	0.0%
338 · Capital Lease - Current	4.62	4.62	0.00	0.0%
Total Other Current Liabilities	89,013.15	89,013.15	0.00	0.0%
Total Current Liabilities	89,013.15	89,013.15	0.00	0.0%
Long Term Liabilities				
145 · Deferred Inflow	5,637,113.00	5,637,113.00	0.00	0.0%
300 · Compensated Absences	565,321.48	565,321.48	0.00	0.0%
310 · Westamerica Bank Loan	550,218.21	0.00	550,218.21	100.0%
340 · Bonds Payable - Current	0.10	0.10	0.00	0.0%
342 · Notes Payable - Long Term	224,985.96	224,985.96	0.00	0.0%
345 · Bonds Payable - Noncurrent	5,357,109.00	5,357,109.00	0.00	0.0%
355 · Due To Capital Improvement Fund	1,916,890.00	1,916,890.00	0.00	0.0%
744 · Net Pension Liability	4,196,252.00	4,196,252.00	0.00	0.0%
Total Long Term Liabilities	18,447,889.75	17,897,671.54	550,218.21	3.1%
Total Liabilities	18,536,902.90	17,986,684.69	550,218.21	3.1%
Equity				
30000 · Opening Balance Equity	-1,566,111.26	-1,566,111.26	0.00	0.0%
320 · Unreserved-Undesignated FD Bal	1,151,545.53	2,452,517.00	-1,300,971.47	-53.1%
321 · Future Liabilities - PERS UAL	408,639.00	300,000.00	108,639.00	36.2%
322 · Fire & EMS Equipment Repl.	72,000.00	0.00	72,000.00	100.0%
331 · Apparatus Reserves	682,748.65	405,000.00	277,748.65	68.6%
332 · Emergency Reserves	24,079.31	11,938.79	12,140.52	101.7%
334 · Cap Buildings/Facility Reserves	507,196.98	21,545.80	485,651.18	2,254.0%
Net Income	-3,258,984.17	-4,086,985.16	828,000.99	20.3%

5:19 PM
12/11/24
Cash Basis

Rancho Adobe Fire Protection District
Balance Sheet Prev Year Comparison
As of November 30, 2024

	<u>Nov 30, 24</u>	<u>Nov 30, 23</u>	<u>\$ Change</u>	<u>% Change</u>
Total Equity	-1,978,885.96	-2,462,094.83	483,208.87	19.6%
TOTAL LIABILITIES & EQUITY	<u>16,558,016.94</u>	<u>15,524,589.86</u>	<u>1,033,427.08</u>	<u>6.7%</u>

NEW BUSINESS

SECTION 115 TRUST



Rancho Adobe Fire District

Staff Report

Date: December 10, 2024

Topic: Discussion/Possible Action Regarding Establishing a Section 115 Pension Trust

Recommendation:

Staff recommends that the Board discuss and determine course of action in establishing the 115 Pension trust approved at the October 16, 2024 Board meeting. Possible actions are to continue the process of establishing the Trust or delay establishing Trust until an final determination on consolidation with Sonoma County Fire District is determined.

Background:

At the October 16, 2024 Board of Directors meeting, the Board took action and approved the establishment of a Section 115 Pension Trust.

At the November 20, 2024 Board meeting, the Board passed Resolution R-5 authorizing the District to move forward with an application to LAFCO for annexation into the Sonoma County Fire District. Sonoma County Fire District does not currently have a Pension Trust.

As a result of the potential consolidation with Sonoma County Fire District, the Board now has an opportunity to discuss potentially delaying the establishment of the Trust or continuing to establish the Trust.

If the District establishes the Trust, it is transferable to the new agency should the District consolidate. The Trust setup would be no different. PARS represents that they have had other agencies in similar situations that have established the trust while anticipating a future merger.

Weist Law firm has provided the following considerations:

“Given the ongoing consolidation efforts and the possibility that Sonoma County Fire (SCF) may not currently have a detailed pension management plan in place—coupled with the fact that the District's unfunded actuarial liability (UAL) is relatively low and well-managed—it may be prudent to delay establishing a Section 115 Trust. This approach would allow SCF additional time to evaluate its pension management strategies and retain flexibility in how it addresses pension liabilities in the future.

In the meantime, the funds being considered for investment in the 115 Trust could still generate a reasonable, safe return. This would provide the District with financial stability while navigating the LAFCO process to assess potential consolidation options.”

If the Board directs staff to move forward with PARS for its Section 115 Trust implementation, staff will prepare the necessary documentation and present it to the Board for approval at a subsequent meeting.

Financial Impact:

There are no immediate financial impacts associated with establishing the Section 115 Pension Trust. However, investment amount will dictate the administrative fees associated with the maintenance of the Trust.

Options:

1. Direct Staff to continue process of establishing Section 115 Pension Trust
2. Direct Staff to pause process of establishing Section 115 Pension Trust.

Approved by:

Jeff Veliquette
Fire Chief

PROCUREMENT POLICIES



Rancho Adobe Fire District

Staff Report

Date: December 11, 2024

Topic: Adoption of Procurement Policies

Recommendation:

Staff recommends Board adoption of District Procurement policies to include:

- Purchasing Policy
- Emergency Procurement
- Credit Card Use
- Expense Reimbursement
- Petty Cash

Background:

Staff has developed the attached Procurement policies in order to be compliant with best practices of government procurement for goods, service, professional services and public works projects.

Development of these policies was comprised of research of other agencies, input on draft policies by staff and labor representation as well as legal analysis and review by the District's legal counsel.

These policies have been reviewed by the District's Finance Committee and recommended to the Board of Directors.

Financial Impact:

There is no financial impact due to the adoption of these policies.

Options:

The Board may adopt all policies or select specific policies for additional review prior to adoption.

Approved by:

Jeff Veliquette
Fire Chief

Attachments: Purchasing Policy, Emergency Procurement, Credit Card Use, Expense Reimbursement, Petty Cash policies

Petty Cash Management

215.1 PURPOSE AND SCOPE

To describe for all personnel the manner in which petty cash is stored, maintained, used, and reconciled.

215.2 POLICY

The petty cash fund authorized limit shall not exceed \$200.

The petty cash funds shall be kept in a locked cabinet(s) at the Administrative Office. Keys are assigned to the administrative staff at Station 2.

The Administrative Managers shall be authorized access to the petty cash fund for authorized expenditures, not to exceed \$100 per expense. Examples:

- Provide change to external customers for front counter payments;
- Payment of postage due for letters and packages where postage was underpaid;•
- Other petty cash purchases may be authorized by the financial and administrative staff, or other approval authority identified in the District Purchasing Policy•
- Expense reimbursements.

215.3 PROCEDURE

Petty cash receipts shall be completed and maintained for all petty cash distributions.

The Finance Division, or his/her designee, shall conduct a monthly audit of the petty cash and reporting the audit findings to the Fire Chief.

The Finance Division, or his/her designee, shall be responsible for reconciling the petty cash fund monthly following the monthly audit in accordance with Health & Safety Code section 13905.

The Finance Division, or his/her designee, shall report all petty cash fund discrepancies to the Fire Chief immediately upon discovering the discrepancy.

Reimbursement of the petty cash fund shall be the responsibility of the Finance Division in accordance with established procedures and shall be accompanied by an itemized account of expenditures.

Credit Card Policy

216.1 PURPOSE AND SCOPE

Establishes guidelines and procedures for all personnel regarding the use of District issued credit cards.

216.2 GUIDELINE

- A list of District issued credit cards and the use of each shall be maintained by the District Administrative Manager and be available for review.
- Credit cards are to be used for District purchases only.
- All receipts for credit card purchases are to be sent to the administrative manager for processing as described in the following section.
- Notify the administrative office immediately if a card is lost or stolen.
- Procedures for purchases must be followed as described in the Procedures Section.
- Purchases shall be made in accordance with District Purchasing Policy and established limits.
- Card purchase limits shall be assigned by the Fire Chief or his/her designee in accordance with the Purchasing Policy Approval Limits.

216.3 PROCEDURES

- After completing a transaction, turn in receipts into the administrative office. Include purchasers name and short description of purchase on receipt.
- For any lost receipt or receipt that is unable to be provided, a Lost Receipt Form must be completed and submitted to the administrative office. Lost Receipt forms must be signed by card holder's supervisor.
 - See attachment: Lost Receipt Form.pdf
- Multiple lost receipts may result in revocation of the District Visa Card.

Attachments

76

Lost Receipt Form.pdf

Credit Card Transaction Replacement Receipt

Date: _____

Employee Name: _____

Month: _____

Please record and document the charge, including item details and appropriate account information as supporting documentation and submit this form to the Administrative Manager no later than the end of the current credit card statement period.

Date of Transaction	Vendor/Place of Purchase	Amount of Transaction

Reason for Replacement Receipt	
--------------------------------	--

Description of Transaction	
----------------------------	--

Purchaser Signature

Date

Expense Reimbursements (Travel, Seminars, Conferences, & Miscellaneous Expenditures)

220.1 PURPOSE AND SCOPE

To describe the procedures by which employees and Board Members expenses will be reimbursed for local or overnight conferences, meetings, school or seminars, and out of county emergency responses. To comply with the Internal Revenue Service (IRS) procedures and regulations and accounting best practices.

220.2 POLICY

The District will reimburse members for all actual approved expenses as described herein. The employee shall complete an Expense Report Form identifying total expenses to be covered by the District. The form must be authorized by the Fire Chief or his/her designee.

Registration:

The District will pay registration fees for conferences/ meetings or seminars as approved by the Fire Chief on a Request for Reimbursement for Educational Training Form and in accordance with existing policy. The course announcement or conference agenda must be submitted with the expense form along with the receipt.

Lodging:

Overnight lodging may be approved for events that are **125** or more miles from the District boundaries or multiple day events. Exceptions may be granted by the Fire Chief. The District will use the applicable General Services Administrative (GSA) per diem rates used by the IRS for lodging at the time of travel. (www.gsa.gov). A receipt must be obtained.

Transportation:

The form of transportation utilized shall be the most practical for the situation:

- District Vehicle: When available, a district vehicle may be used for business travel.
- POVs Private Operated Vehicle (POV); mileage is based on current rates used by the IRS at the time of travel (www.gsa.gov).
- Air travel: Air travel may be used to reduce the amount of absent time or when the cost is less than mileage. If the attendee chooses to drive, mileage reimbursement will be limited to what the cost of air fare would have been.
- Other means of travel: Utilization of other means of travel (bus, trains, as examples) may be utilized upon the approval from the Fire Chief.

Transportation expenses that qualify for reimbursement include common carrier costs, parking, airporter, bridge tolls, etc. Receipts must be obtained.

Bridges tolls can be paid real time using The District's FasTrak^o transponder or with credit card.

Receipts shall be obtained for all transportation related costs (exception: FasTrak^o).

Rancho Adobe Fire Protection District

Policy Manual

Expense Reimbursements (Travel, Seminars, Conferences, & Miscellaneous Expenditures)

Meals:

The cost for meals (typically 3/day) will be reimbursed on the basis of a flat amount for each meal paid for by the attendee as provided in the General Services Administrative (GSA) per diem rates used by the IRS for travel. Attendees will not be required to specifically account for actual meal expenses, but will be required to certify the particular meal payments for which they are claiming reimbursement. The District will use the applicable GSA per diem rates used by the IRS at the time of travel for meals. www.gsa.gov

The amount granted to cover meals will be adjusted to take into account any meals included in the meeting or conference registration fee.

When responding out of county and fuel, food, and lodging/ shelter are not available within the rates specified, and/ or designated rest areas are not conducive to proper resting of our personnel, the employee(s) shall shop for the next best rates and shall notify the on-duty Battalion Chief

220.3 PROCEDURE

An authorization for travel shall be requested with estimated expenses identified when travel exceeds a 125 mile radius of the District borders. The request must be approved by the Fire Chief or his/her designee in advance of any travel or expenditure.

Actual Expenses shall be listed on the Expense Report Form within 10 days following the trip, listing actual expenses incurred, together with required receipts.

Travel by the Fire Chief must be submitted and approved by the Board of Directors at a regular meeting prior to the travel when travel is out of the State of California, unless otherwise pre-authorized in the Fire Chief's employment agreement.

Emergency Procurement of Public Works Projects, Goods, Equipment and Professional Services During an Emergency

219.1 PURPOSE AND SCOPE

To establish a process and procedure for the procurement of necessary goods, equipment, and professional services during an active emergency.

219.2 DEFINITIONS

Emergency: Emergency as used in this code means a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action by the Fire Chief to prevent or mitigate the loss or impairment of life, health, property, or essential public services.

State of War Emergency: Declaration of state of war emergency means the condition which exists immediately, with or without a proclamation thereof by the Governor, whenever this state or nation is attacked by an enemy of the United States, or upon receipt by the state of a warning from the federal government indicating that such an enemy attack is probable or imminent.

State of Emergency: A state of emergency means the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by such conditions as air pollution, fire, flood, storm, epidemic, riot, drought, sudden and severe energy shortage, plant or animal infestation or disease, the Governor's warning of an earthquake or volcanic prediction, or an earthquake, or other conditions, other than conditions resulting from a labor controversy or conditions causing a "state of war emergency," (see above) which, by reason of their magnitude, are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single county, city and county, or city and require the combined forces of a mutual aid region or regions to combat, or with respect to regulated energy utilities, a sudden and severe energy shortage requires extraordinary measures beyond the authority vested in the California Public Utilities Commission.

Local Emergency: A local emergency is the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a county, city (town) and county, caused by such conditions as air pollution, fire, flood, storm, epidemic, riot, drought, sudden and severe energy shortage, plant or animal infestation or disease, the Governor's warning of an earthquake or volcanic prediction, or an earthquake, or other conditions, other than conditions resulting from a labor controversy, which are likely to be beyond the control of the services, personnel, equipment, and facilities of that political subdivision and require the combined forces of other political subdivisions to combat, or with respect to regulated energy

Rancho Adobe Fire Protection District

Policy Manual

Emergency Procurement of Public Works Projects, Goods, Equipment and Professional Services During an Emergency

utilities, a sudden and severe energy shortage requires extraordinary measures beyond the authority vested in the California Public Utilities Commission.

Hazardous Material Emergency Response: A hazardous materials response may include, but is not limited to, assessment, isolation, stabilization, containment, removal, evacuation, neutralization, transportation, rescue procedures, or other activities necessary to ensure the public safety during a hazardous materials emergency.

Sudden and Severe Energy Shortage: A sudden and severe energy shortage means a rapid, unforeseen shortage of energy, resulting from, but not limited to, events such as an embargo, sabotage, or natural disasters, and which has statewide, regional, or local impact.

Mutual aid Region: A mutual aid region is a subdivision of the state emergency services organization, established to facilitate the coordination of mutual aid and other emergency operations within an area of the state consisting of two or more county operational areas.

Operational Area: An operational area is an intermediate level of the state emergency services organization, consisting of a county and all political subdivisions within the county area.

219.3 POLICY

An emergency shall only apply to an unexpected and pressing situation that requires swift and immediate procurement action apart from regular procurement procedures and is essential to public life, health, welfare, or safety of the District. This is due to the need for the protection of life and property in collaboration with the Board President, whom both may determine that there is a local emergency. These procedures shall not be allowed for satisfying personal preferences or conveniences, or for any reason that seems to circumvent regular procurement methods.

The scope of this policy shall be limited only to the emergency procurement of goods, equipment, and professional services exceeding \$10,000 and that are necessary during and active emergency whereby following other procedures could negatively alter, delay, or impede emergency actions or whereas in case of emergency, it is not advantageous or practicable for the District to use competitive proposals and award methods.

During an emergency, the Fire Chief may waive competitive proposal requirements and approve the emergency purchase/ contract of goods, equipment, and professional services after making a written finding, supported by reasons that an emergency exists.

Rancho Adobe Fire Protection District

Policy Manual

Emergency Procurement of Public Works Projects, Goods, Equipment and Professional Services During an Emergency

Emergency Procurement(s) shall be authorized by the Fire Chief or his/her designee. Purchases awarded on an emergency basis shall be submitted to the Board for ratification at their next scheduled meeting.

219.4 PROCEDURE

Whenever an emergency condition exists as defined by PCC Section 1102 for a public works project, the District will follow the emergency procedures set forth in PCC Section 22035.

Whenever an emergency condition exists and there is an immediate need to procure goods, equipment, or professional services exceeding \$10,000, the procurement procedure for such commodities shall be as follows:

- In case of emergency, the District employees shall first identify those supplies or services necessary to meet the emergency.
- Prior to seeking quotes, the District employees are strongly encouraged to contact the Finance Division to determine if a governmental contract exists, that can meet the emergency need.
- The requesting District employees shall attempt to obtain written quotes/proposals from at least three (3) prospective vendors.
- The Finance Division may be utilized for assistance in identifying prospective vendors to obtain quotes.

Upon determining the quote/proposal most favorable to the District and prior to making the emergency purchase, the following information shall be submitted to the Fire Chief in writing:

- A description of the goods, equipment, or professional services necessary to meet the emergency.
- An explanation of the circumstances of the emergency.
- A list of vendors solicited and the quotes/proposals received.
- The reason for selection of a particular firm or proposer.
- The total costs required for the emergency procurement.
- The account code(s) from which funds are to be expended.
- The governmental entity and bid contract number, if applicable.

Should the Fire Chief determine an emergency exists; he/she may waive competitive proposal requirements and approve, by signature, the emergency request not to exceed \$100,000. This is due to the need for the protection of life and property in collaboration with the Board President, whom both may determine that there is a local emergency.

Upon review and approval by the Fire Chief, the approved memo with all supporting documentation shall be submitted to the Administrative Manager.

Rancho Adobe Fire Protection District

Policy Manual

Emergency Procurement of Public Works Projects, Goods, Equipment and Professional Services During an Emergency

Immediately following the stabilization of the emergency, the Fire Chief shall prepare and submit a cover memo waiving competitive proposal requirements with the supporting documentation of the procurement action to the Board of Directors for ratification at their next scheduled meeting.

Waiver of the competitive proposal requirements to procure goods, equipment, or Professional Services on an emergency basis does not require formal advertisement or a public hearing. Should the Fire Chief disapprove the emergency purchase/contract, the acquisition of goods, equipment, or Professional Services shall follow normal procurement procedures.

Documentation:

The Fire Chief shall retain procurement records and files for at least a three-year period, or such longer period as required by applicable statute or law.

For transactions in excess of \$10,000, the procurement records and files shall include the following where applicable:

- All formal bid documentation generated by the selection process
- Basis for Professional Services selection
- Justification for procurement.

Purchasing and Procurement

218.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that the Rancho Adobe Fire Protection District uses ethical, efficient and accountable sourcing and procurement practices that align with governmental accounting best practices. This policy applies to all goods and services purchased by the District.

218.2 POLICY

Depending upon the type of purchase, different procurement methodologies are to be used. These methods are described in the purchasing category and purchasing methods section.

218.2.1 POLICY REVIEW

This policy is subject to review at least every three years.

218.3 DEFINITIONS

Approval Authority - District personnel designated to authorize payments for expenditures or indebtedness for Fire District funds in their given area. Refer to chart A for Purchaser and Approval Authority. Approval authority positions may sign contracts as long as the contract dollar amounts are within the authorized monetary authority.

Capital Asset - significant tangible property that costs \$5000 or greater and that is expected to generate value over a long period of time.

Direct Buy - Process utilized for purchases less than \$500 where purchases can be made by petty cash, credit card, or on vendor account (within the established guidelines for each method).

Finance Division - District personnel responsible for controlling District finances, planning, organizing, auditing, financial statements, accounting, purchasing and contracts.

Administrative Manager - job position responsible for daily management of the District's finances.

Formal Compensative Bid - A bid that is administered by the finance department and advertised publicly. Sealed bids are received by the District and opened publicly. Bid request methods are either an Invitation for Bid ("IFB") or Request for Proposal ("RFP").

Goods and Equipment - Tangible consumable items such as equipment without a service contract. (Example: Purchase of office supplies or machinery with or without a warranty - but with no service contract).

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

Goods and Services - A combination of tangible consumable items and intangible items provided by other people. (Example: Purchase of equipment and a service contract for preventive maintenance and repairs). Software with the renewable support services contract falls under this category.

Government Bid - Procurement of an item that has gone through a government bid process to obtain the best price. This includes, but is not limited to, GSA (Government Services Administration) CMAS (California Multiple Award Schedule) Fire-GPO (Government Purchase Organization). The District may skip the formal competitive bid process and proceed with the purchase as long as the item meets most favorable price for the District.

Informal Competitive Bid - Process used to obtain competitive bid pricing. At least three (3) written vendor quotes shall be obtained.

Invitation for Bid (IFB) - and IFB is an informal competitive bid and award process and should be used when the "what" and the "how" is known, but if the "how" is not known or the "how" varies from one vendor to another, then a Request for Proposal ("RFP") should be used. See definition for RFP. An IFB is used when the statement of work ("SOW") is clearly stated and bidders are generally told what, how and where the services are to be done. The contract need not be awarded to the lowest bidder. The District must however justify any award other than the lowest bidder.

Invoice – Legible, vendor generated, written detail of the purpose and cost to purchase. Must include business name address and contact information.

Original Receipt – Legible, vendor generated record of the purpose and cost of a purchase. Must include business name, address, and contact information.

Piggyback Bid Contract - Procurement of an item that has gone through the formal bidding process by another government agency. The District and vendor may make changes to the specifications of the contract and still receive the preponderance of the government agency's price.

Prevailing Wages - Per the California Division of Labor Standards Enforcement (DLSE): "The general prevailing rate of per diem wages (basic hourly rate, overtime, holiday pay rates and employment payments) for particular craft, classification, or type of worker."

Prevailing Wage Threshold - the DIR small project exemption applies for all public works projects that do not exceed \$15,000 for maintenance and \$25,000 for new construction, alteration, installation, demolition, or repairs.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

Professional Services - Services provided by a person or organization trained and/or licensed or certified in their profession. These services typically cannot be performed by a District employee.

Public Works - Per the DIR, "Public Works" refers to construction, alteration, demolition, installation, or repair work (including maintenance) done under contract and paid by public funds. Public works projects do not include those done by a public agency with its own employees.

PWC-100 - the DIR's online registration form which is required to be completed and submitted for every public works project which has been awarded a contract.

Real property - fixed property as opposed to personal property. Principally land and buildings.

Request for proposal (RFP) - an RFP is a formal competitive bid and award process and should be used when the "what" is known but not the "how" or the "how" may vary from one vendor to another. There are two types of RFP's.

- **Primary RFP:** Used when certain standards are required. The proposal that both meets the standards and has the lowest cost is awarded to the contract period.
- **Secondary RFP:** Used when seeking a unique solution to a problem or situation that cannot be resolved by the lowest bidder. Unique methods, approaches, and procedures used in performing the work are of primary importance. Only the goals and objectives are stated in the RFP, and bidders offer detailed work plans, approaches and methods. The contract need not be awarded to the lowest bidder. The District must, however, justify any award other than the lowest bidder.

SB-854 - the California Senate bill (No. 854) containing language which defies the new and/or revised statutory obligations for awarding bodies regarding monitoring and compliance with the prevailing wage laws and the registration of contractor / subcontractors.

Sole or Single Source – "Sole Source" means only one individual/company can provide the goods and/or equipment needed, and that any attempt to obtain bids would only result in that same individual/company being able to meet the need. "Single Source" means the District actively selects one supplier although others are available and is used when there is strong justification for the unique qualities of one supplier opposed to other suppliers.

218.4 ROLES AND RESPONSIBILITIES

District officers and employees are responsible for ensuring that they:

- Abide by and use the correct purchasing category, purchasing methods and complete the required documentation for all goods and services purchased for District business.
- Involve the finance department for planning and execution of all purchases over \$5000 and all professional service contracts regardless of dollar amount. Note: All purchases

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

commitments of funds and/or expenditures are subject to internal and external audit review.

218.5 PROCEDURE

When called for in the purchasing procedure, competitive bid shall be obtained from qualified vendors to meet the needs of the District and to achieve the greatest possible value to support the goals of the District.

Purchases are to be made only by District employees authorized to purchase on behalf of the District. See chart A for approval Authority Schedule.

District officers, employees and agents shall neither solicit nor accept gratuities favors, or anything of monetary value from a vendor, contractor, consultant or potential vendor, contractor or consultant;

Purchases shall not be split in order to avoid compliance with monetary approval threshold.

Emergency procurement shall not be subject to the provisions of the purchasing policy. Instead, see the District's Emergency Procurement policy. The Emergency Procurement policy applies to the following types of emergencies: state of war, state emergency, local emergency, hazardous materials emergency response, sudden and severe energy shortage, mutual aid region and operational area.

Refer to the Credit Card Purchases policy for the use of District credit cards;

218.6 PURCHASING PROCEDURE

This procedure describes how to purchase goods and/or services on behalf of the District. The District has specific policies and procedures in place to ensure the District abides by the State of California's Public Contract Code, whose objective is "to ensure compliance with the competitive bidding statutes as a means of protecting the public from misuse of public funds, to provide all qualified bidders the fair opportunity to enter the bidding process" and "to eliminate favoritism, fraud and corruption in the awarding of public contracts." The District's Purchasing Policy emphasizes the importance of sound management of public funds through competitive bids and transactions that are fair, open and transparent.

218.7 PURCHASING CATEGORIES AND PURCHASING METHODS

Identify the category of procurement and the purchasing method to be used.

Follow the steps identified in the appropriate Purchasing Methods unless Procurement Exceptions or a Sole Source exemption is defined.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

218.7.1 CATEGORY- GOODS AND EQUIPMENT (G & E)

G&E are tangible, consumable items such as equipment without a surface contract.

- Method: Direct Buy. Purchases \$0 - \$10,000
 - Process: With proper monetary authority, (see Chart A), purchase goods directly with supplier with credit card or store/vendor credit.
 - Documentation: Invoice or Receipt.
- Method: Informal Competitive Bid. Purchases \$10,001 - \$50,000
 - Process:
 - Obtain three (3) informal competitive bids.
 - Submit AD59a with Fire Chief signature to Administrative Manager.
 - If Master Purchasing Agreement (MPA) is used.
 - Process:
 - Obtain three (3) informal competitive bids.
 - Submit Requisition form to Administrative Manager
 - Administrative Manger to execute MPA.

Purchasing Category	Purchasing Method/Requirements
G&E Purchase \$0 - \$10,000	Method: Direct Buy
G&E Purchase \$10,001 - \$50,000	Informal Competitive Bid – (Min. 3 Quotes)
G&E Purchase >\$50,001	Formal Competitive Bid and Board Approval

218.7.2 CATEGORY - GOODS AND SERVICES (G & S)

G&S are a combination of tangible, consumable items and a professional service. An example is a piece of equipment with a service contract for preventative maintenance. Software with renewable support services contract falls under this category.

- Method: Direct Buy. Renewals or New Purchases \$0 - \$10,000.
 - Process:
 - Request the terms and conditions of the services portion of the purchase and submit to Administrative Manager for review.
 - Once approved, the Administrative Manager will execute the contract.
 - Create a Requisition for the equipment (non-services) portion only if
 - the service contract does not include the goods portion of the purchase or
 - if the vendor requires a PO for the goods portion. Have PO signed by Authorized Purchaser (see Chart A).

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

- Documentation: Executed service contract, certificate of insurance and Requisition.
- Method: Informal Competitive Bid. Purchases \$10,001 - \$50,000.
 - Renewals
 - Process:
 - If renewal is less than or at three years with the same vendor, then obtain a quote for renewal and forward to Administrative Manager to execute the renewal contract.
 - If the renewal is past the third year, obtain informal competitive bids and follow the purchasing method for "Net New".
 - Create a Requisition for the equipment (non-services) portion only if the service contract does not include the goods portion of the purchase.
 - Have Requisition signed by Fire Chief.

Purchasing Category	Purchasing Method/Requirements
G&S Purchase \$0 - \$10,000	Method: Direct Buy
G&S Purchase \$10,001 - \$50,000	Informal Competitive Bid – (Min. 3 Quotes)
G&S Purchase >\$50,001	Formal Competitive Bid and Board Approval

218.7.3 CATEGORY -PROFESSIONAL SERVICES (PS)

Contracts associated with procurement of professional services.

- Method: Direct Buy: Purchases \$0 - \$10,000.
 - Process:
 - For Non-Public Works and Public Works Projects Less than \$1,000 follow the Direct Buy Method for G&S.
- Method: Informal Competitive Bid: Purchases \$10,001 - \$50,000.
 - Follow the Informal Competitive Bid Process for G&S

Purchasing Category	Purchasing Method/Requirements
PS Purchase \$0 - \$10,000	Method: Direct Buy
PS Purchase \$10,001 - \$50,000	Informal Competitive Bid – (Min. 3 Quotes)
PS Purchase >\$50,001	Formal Competitive Bid and Board Approval

Insurance Requirements

Vendor/contractor shall provide the district with minimum insurance identified in Attachment A.

218.7.4 CATEGORY – PUBLIC WORKS (PW)

The District participates in the California Uniform Public Construction Cost Accounting Act (CUPCCAA) for bidding Public Works projects.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

Public Works Project Definitions:

The application of the California Uniform Public Construction Accounting Act (CUPCCAA) applies to the following construction and maintenance services as defined in the Public Contract Code:

- Public Project (PCC 22002)
 - New Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.
 - Painting or repainting of any publicly owned, leased, or operated facility

Public Works refers to construction and alteration, demolition, installation, or repair work (excluding maintenance) done under contract and paid for by public funds. Public works projects do not include those done by a public agency with its own employees or "maintenance work" as defined in PCC 22002(d). There are laws identified under Senate Bill 854 that define specific statutory requirements. See California Public Contracts Code 22160 regarding Design-Build contracts.

Purchasing Category	Purchasing Method/Requirements(Unless Exempt)
PW Project \$0 - \$75,000	Negotiated Contract/PO, PW DIR Requirements*, and Insurance Requirements
PW Project <\$75,001 - \$220,000	Informal Bid, PW DIR Requirements and Insurance Requirements
PW Purchase >\$220,000	Formal Competitive Bid, PW DIR Requirements*, Insurance Requirements and Board Approval

Public Works - DIR requirements*

All contractors performing services for the District must be registered with California Department of Industrial Relations (DIR). All workers employed on a public works project must be paid prevailing wage determined by the Director of the DIR according to the type and location of the project. PWC-100 form must be filed online with the DIR for all projects unless they're within the small project exemption projects that do not exceed:

- \$25,000 for new construction, alteration, installation, demolition or repair
- \$15,000 for maintenance

Insurance requirements Vendor/Contractor shall provide the District with the minimum insurance identified in Attachment A.

218.8 PURCHASING METHOD PROCEDURES

Direct Buy

Process:

- With proper Monetary Authority (see chart A), purchase goods directly with supplier with cash (refer the Districts Petty Cash Policy), credit card (refer to the Districts Credit Card Policy), Purchase Order on the store/vendor account followed by an invoice.
- For G&S and PS purchases, review contract terms before signing contract.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

- Documentation Requirement: Invoice or Receipt, Contract for G&S or PS purchase.

Method: Informal Competitive Bid

Process:

- Identify funding within the Board approved budget.
- Obtain a minimum of three (3) informal competitive quotes.
- Submit quotes and Requisition to Administrative Manager and have signed by an appropriate approval authority (see Chart A).
- If G&S purchase, request terms and conditions of the service portion of the purchase and submit to the Administrative Manager for review.
- Documentation requirement: Quotes, Requisition, and Invoice. If G&S or PS, include a fully executed service contract including terms and conditions, scope of services, pricing schedule, Certificates of Insurance.
- If purchase includes a Capital Asset valued over \$5,000 at time of purchase, item must be marked with the District inventory tag and follow the information shall be sent to the Administrative Manager:
 - Vendor name
 - Item description
 - Serial, VIN, or model number
 - Inventory Tag #
 - Purchase Price
 - Expected years of use

Method: Formal Bid Process

ALL purchases over \$50,000 and public works projects greater than \$220,000 require a formal competitive bid. Follow these ten (10) steps prior to engaging a vendor to ensure that ethical, efficient, accountable sourcing and procurement practices are used.

- Identify funding within the Board approved budget and obtain approval from an Approval Authority (Chart A) in writing. E-mail is acceptable.
- Planning is essential to allow for the proper project management formal competitive bids. Contact the Administrative Manager to structure the Invitation for Bid ("IFB") or Request for Proposal ("RFP").
- Identify the scope of work requirements or product specifications.
- Determine if one supplier is to be awarded or a pool of pre-qualified suppliers is your preferred option. This will ensure the competitive bid process provides you with the document that will meet your future requirements.
- The Administrative Manager will work closely with you to create a bid timeline.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

- Release and advertise the IFB or RFP (Competitive bids are required to be advertised in the newspaper online).
- Evaluate submission and select vendor to recommend.
- If over \$50,000, complete and submit a Staff Report to the Fire Chief with your recommendation to select the chosen vendor's proposal.
- The Administrative Manager will send a formal notice of award to all bidders.
- Execute a services agreement and schedule of work. Allow time for this step as terms and conditions will likely need to be negotiated.

218.8.1 EXCEPTIONS TO THE COMPETITIVE BID PROCESS

Notwithstanding any other provision of the law, competitive bidding is not required for the categories listed below:

- Expert and professional services that involve extended analysis, the exercise of discretion and independent judgment in their performance, and in advanced specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience such as accounts, IT consultants, physicians, social service consultants, labor consultants, investigators, attorneys, architects, landscape architects, surveyors, engineers, construction management services and environmental services (California Government Code 4526 et seq., 53060).
- Insurance.
- Appraiser services.
- Public Utility services including telephone and paging services.
- Ordinary travel expenses.
- Boarding for service animals.
- Books, publications, subscriptions, recordings, films, and annual book and periodical contracts.
- Services available from another governmental agency and owned or provided by such other governmental agency.
- Services from another governmental agency that has a contract with the supplier that allows for such other governmental agencies to acquire such property or services and resell them to other governmental agencies (i.e. Cooperative Purchasing Agreements).
- Where law fixes the price of property or services.
- Automotive and heavy equipment repairs including body shop repairs, lights and siren packages and installation of decals and striping.
- Uniforms.
- Proprietary drugs and pharmaceuticals, medical supplies and equipment.

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

- Catering for meetings and for fire crews during an active fire (Catering for celebrations is not an exception).
- Pilot or trial to test new equipment or service.
- When the Fire Chief and Administrative Manager (with concurrence of the Board when the amount exceeds \$50,000), determines that it is in the District's best interest to renew a contract award from the previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of District business and/or based on good business sense if pursuant to the terms and conditions of the contract.
- When the product/service is needed by the District pending a bid award and until a new contract has been awarded. Such interim period contracts shall not exceed six months.
- A Piggyback Bid Contract or when services from any private supplier that has a contract with another public agency and such private supplier produces satisfactory documentation that:
 - such other contract is currently in effect, and
 - such contract originated through a competitive bid process, and
 - such items to be acquired by the District are comparable description, and
 - the prices of such items to be acquired by the District are not greater than the specified in other governmental contract.
 - A Sole or Single Source Master Contract is in place for services or product.

218.8.2 CATEGORY – SINGLE OR SOLE SOURCE

The District requires detailed and comprehensive documentation to justify Single or Sole Source purchases. The Sole or Single Source justification form is used to document justification.

The use of Sole Source is generally discouraged; however, reasons for the use of a Sole Source contract include:

- Only one individual/company has product or services that meet the projects needs; or
- Product standardization, specifications, and/or compatibility with existing equipment; or
- the existence of an unusual and compelling urgency

218.9 CHART A – PURCHASING APPROVAL AUTHORITY AND DOCUMENTATION REQUIREMENTS

Procurement Value \$	Procurement Method	Approval Authority
\$0 - \$10,000	Direct Buy • Credit Card (for goods portion): and if G&S then: • Executed service agreement or contract	Chief Officer Captains Administrative Manager Mechanics Supplies Buyer EMS/Station Supplies Buyer

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

\$10,001 - \$50,000	Informal Competitive Bid • 3 quotes required(use Requisition form); or if for G&S then: • Executed service agreement or contract	Fire Chief or Designee in absentia
>\$50,000	Formal Competitive Bid • IFB or RFP; and • Executed purchasing contract or purchasing and services contract	Board of Directors
Procurement Value \$	Procurement Method	Approval Authority
\$0 - \$10,000	Direct Buy • Executed service agreement or contract	Chief Officer Captains Administrative Manager Mechanics Supplies Buyer EMS/Station Supplies Buyer
\$10,001 - \$50,000	Informal Competitive Bid • 3 quotes required(use Requisition form); or if for G&S then: • Executed service agreement	Fire Chief or Designee in absentia
>\$50,000	Formal Competitive Bid • IFB or RFP; and • Executed Services Agreement	Board of Directors

218.10 ATTACHMENT A - RANCHO ADOBE FIRE DISTRICT INSURANCE REQUIREMENTS

Consultant shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from, or in connection with, the performance of the work completed by the consultant, his agents, representatives, employees or subcontractors.

Minimum Scope of Insurance

Coverage shall be at least as broad as:

- Insurance Services Office Commercial General Liability coverage (occurrence form CG 001)
- Insurance Services Office form covering the Automotive Liability, code 1 (any auto).
- Worker Compensation insurance as required by the State of California and Employers Liability Insurance.
- Errors and Omissions liability insurance appropriate to the consultant's profession.
- Architects and Engineers' coverage is to be endorsed to include contractual liability.

Minimum Limits of Insurance

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

- General Liability: \$2,000,000 per occurrence for bodily injury, personal injury and property damage including operations, products, and completed operations. If Commercial General Liability Insurance or other form with the general aggregate limit is used, either the general aggregate limit shall apply separately to this project/ location or the general aggregate limit shall be twice the required occurrence limit.
- Automotive Liability: \$2,000,000 per accident for bodily injury and property damage.
- Workers Compensation statutory limit and Employers Liability: \$1 million per accident for bodily injury or disease.
- Errors and Omissions Liability: \$1,000,000 per occurrence.

Other Insurance Provisions

The Commercial General Liability and Automobile Liability policies are to contain, or be endorsed to contain, the following provisions:

- Rancho Adobe Fire District (District), its officers, officials, employees and volunteers are to be covered as insured's as respects: liability arising out of work or operations as performed by or on behalf of the consultant; or automobiles owned, leased, hired or borrowed by the consultant.
- For any claims related to this project, the consultant's insurance coverage shall be primary insurance as respect to the Rancho Adobe Fire District, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees or volunteers shall be in excess of the consultant's insurance and shall not contribute to? it.

Each insurance policy required by this clause shall be endorsed to the state that coverage shall not be cancelled by either party, unless thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District.

Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under subdivision (b) of Section 2782 of the Civil Code.

Waiver of Subrogation

Rancho Adobe Fire Protection District

Policy Manual

Purchasing and Procurement

The Worker's Compensation policy is to be endorsed with a waiver of subrogation. The insurance company, in its endorsement, agrees to waive all rights of subrogation against the District, its officers, officials, employees and volunteers for losses paid under the terms of this policy which arises from the work performed by the named insured for the District.

Deductibles and Self- Insurance Retentions

Any deductibles or self-insurance retentions must be declared to and approved by the District. At the option of the District, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its officers, officials, employees and volunteers, or the consultant shall provide the financial guarantee satisfactory to the District guaranteeing payment of losses and related investigations, claim administration and defense expenses.

Acceptability of Insurers.

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District

Verification of Coverage

Consultant shall furnish the District with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsement should be on forms provided by the District or on other than the District's forms provided those endorsements conform to the District's requirements. All certificates and endorsements are to be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specific specifications at any time.

Subcontractors

Consultant shall include subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

**MEASURE H
FUNDING
AGREEMENT**



Rancho Adobe Fire District

Staff Report

Date: December 11, 2024

Topic: Funding Agreement and Annual Reporting Template for Services between the County of Sonoma and the Rancho Adobe Fire District to Collect and distribute Measure H sales tax funds.

Recommendation:

Staff recommends approval of the Measure H Funding Agreement with the County of Sonoma, and authorize the Fire Chief to execute the agreement, subject to the Fire Chief making and needed minor administrative adjustments.

Background:

Every agency receiving Measure H sales tax funding is required to have a Funding Agreement with the County of Sonoma in place in order to receive funds. The County Board of Supervisors is planning to approve the funding agreements at the January 28, 2025 meeting. Without these agreements in place, the Measure H funds cannot be dispersed to each agency by the first week of March 2025.

The Sonoma County Fire Chief's Association legal counsel has worked with County Counsel and other City and Fire Agency legal counsels to develop the funding agreement. The funding agreement utilizes near exact language that is found in other agreements in which money is passed through the County to fire agencies. Two examples are the fire impact fee agreement and the Auditor Controller Treasurer Tax Collector agreement for receipt of ad-valorem (property tax).

The "Annual Reporting" template will be submitted to the Oversight committee has been developed in part by the Administrative group of the Fire Chief's Association. The reporting template is based on the seven categories specifically identified in the Ordinance language.

The Districts legal counsel has reviewed the agreement and provided comments and input back to the group.

Financial Impact:

There will be adverse impact to the District should the agreement not be approved by the Board or by the Board of Supervisors. If agreement is approved by both Boards, the District will be eligible to receive Measure H Sales Tax funding in March 2025.

Options:

1. No other option is being recommended.

Approved by:

Jeff Veliquette
Fire Chief

Attachment: Agreement for Services with the County of Sonoma for disbursement of Measure H funds.

**MEASURE H FUNDING AGREEMENT
BETWEEN THE COUNTY OF SONOMA AND
RANCHO ADOBE FIRE PROTECTION DISTRICT**

This Agreement is made and entered into as of _____ (“Effective Date”) by and between the County of Sonoma, a political subdivision of the State of California, and Rancho Adobe Fire Protection District, hereinafter referred to as “COUNTY” and the “FIRE AGENCY”, and collectively as “the Parties.”

RECITALS

WHEREAS, on March 5, 2024, the voters of Sonoma County approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance”, which added Article VIII to Chapter 12 of the Sonoma County Code (hereinafter “the Ordinance”); and

WHEREAS, the Ordinance provides funding to achieve effective and efficient regional fire response services throughout Sonoma County; and

WHEREAS, the County of Sonoma is charged with a fiduciary duty in administering the tax proceeds generated by the Ordinance and implementation of the Ordinance is the responsibility of an Oversight Committee which reports directly to the Sonoma County Board of Supervisors; and

WHEREAS, Section 12-61 of the Ordinance states: “The Expenditure Plan set forth in section 12-66 is intended as a specific and legally binding and enforceable limitation on how the proceeds of the transactions and use tax imposed by this Ordinance may be spent”; and

WHEREAS, as part of the Ordinance Expenditure Plan, Section 12-66(D) provides allocation percentages for entities receiving funds generated by the Ordinance (“Recipients”); and

WHEREAS, as part of independent Oversight Committee and performance audit, Section 12-67(B) of the Ordinance requires Recipients to prepare and distribute to the Oversight Committee specific information in annual reports not later than December 31st of each year; and

WHEREAS, as part of the oversight and administration of the Ordinance, Section 12-68(A) of the Ordinance requires a funding agreement between the County of Sonoma and Recipients before any tax proceeds are distributed; and

WHEREAS, Section 12-65 of the Ordinance requires that Ordinance proceeds shall not be used to supplant FIRE AGENCY’S historical proportional allocation to fire related services and establishes a baseline maintenance of effort requirement that shall not be violated; and

WHEREAS, Section 12-68(A) of the Ordinance further requires that the funding agreement between the County of Sonoma and Recipients shall establish existing revenue used to fund existing personnel in order to establish the baseline for measuring compliance with the

requirement that sales tax proceeds generated by the Ordinance shall only be used to pay for additional personnel; and

WHEREAS, the County of Sonoma and Recipients desire to have a uniform agreement to ensure consistency in distribution, reporting, oversight, and administration of the funds generated by the Ordinance.

NOW, THEREFORE, in consideration of the foregoing, COUNTY and FIRE AGENCY do hereby agree as follows:

1. The Parties agree to comply with the purpose, intent, use of fund limitations and specific implementation provisions of the Ordinance, which became operative October 1, 2024.
2. Allocation of Funds. As provided in Section 12-66(D), the allocation percentage of funds generated by the Ordinance to be received by FIRE AGENCY is three and fifty-one-hundredths percent (3.50%), to be used for the purposes set forth in Sections 12-66(B) and 12-66(C) of the Ordinance. As provided in Section 12-66(E), the successor fire agency of any enumerated entity in Section 12-66(D) shall receive the funds set forth in that section.
3. Distribution of Funds. COUNTY shall distribute the sales tax proceeds to FIRE AGENCY on a quarterly basis based on the following schedule:

July – September proceeds will be distributed by the 10th of December;
October – December proceeds will be distributed by the 10th of March;
January – March proceeds will be distributed by the 10th of June;
April – June proceeds will be distributed by the 10th of September.

The first distribution of tax proceeds from COUNTY to FIRE AGENCY per the Ordinance and this Agreement will be the by the 10th of March 2025 for the October – December 2024 collection date.

4. Baseline maintenance of effort. As provided in Section 12-65, Ordinance proceeds shall not be used to supplant FIRE AGENCY'S historical general fund contribution for providing fire related services. The proportional allocation to determine maintenance of effort is FIRE AGENCY'S baseline operating budget for Fiscal Year 2021-2022, which includes ad valorem property taxes, parcel taxes or any other taxes and/or fees in support of the operating cost for providing fire related services but excluding limited term funds such as capital projects, grants, grant matches or other one-time revenues, will be reported on the FIRE AGENCY'S Annual Report in Exhibit A. The Parties intend and agree to execute an Amendment to this Funding Agreement prior to the submission of the Annual Report, which sets forth FIRE AGENCY'S proportional allocation. If the proportional allocation to FIRE AGENCY in any subsequent fiscal year is materially less than the FY 21/22 allocation, then the jurisdiction that provides funding shall be deemed to violate the maintenance of effort requirement.

5. Baseline personnel funding. For the purposes of Section 12-68(A) of the Ordinance, as provided in the operating budget for Fiscal Year 2021-2022, FIRE AGENCY'S annual existing revenues used to fund existing personnel in order to establish the baseline for measuring compliance with the requirement that sales tax proceeds shall only be used to pay for additional personnel will be reported on the FIRE AGENCY's Annual Report in Exhibit A. The Parties intend and agree to execute an Amendment to this Funding Agreement prior to the submission of the Annual Report, which sets forth FIRE AGENCY's baseline personnel funding.
6. 30-year limit on Bonded Indebtedness. As provided in Sections 12-63 and 12-66(C), FIRE AGENCY may issue limited tax bonds to finance any program or project in accordance with the Ordinance Expenditure Plan, as allowed by applicable law and as approved by their respective legislative body. The maximum bonded indebtedness shall not exceed the projected 30-year distribution of FIRE AGENCY'S annual allocation and any costs associated with the issuance of such bonds shall be accounted for within the program category in which the bond proceeds are used
7. Reporting Requirements.
 - a. In order to ensure consistency in distribution, reporting, oversight, and administration of the funds generated by the Ordinance as set forth in Section 12-67(B) of the Ordinance, annual reports to the Oversight Committee shall be made by FIRE AGENCY not later than December 31st of each year in the form attached hereto as Exhibit A.
 - b. If FIRE AGENCY receives funding as part of the Countywide Expenditures from the Sonoma County Fire Chiefs Association ("SCFCA") pursuant to Section 12-66(C)(6) of the Ordinance, FIRE AGENCY shall prepare an annual report to be provided to SCFCA no later than September 30th to be included in the SCFCA's annual report to the Oversight Committee.
8. Appropriations Limit. As provided in Section 12-64 of the Ordinance, revenue generated by the Ordinance shall be attributed to the appropriations limit of the County, and not to the appropriations limit of any Recipients.
9. Records. The Parties shall retain all records regarding expenditures of funds generated by the Ordinance for a period of three (3) years from the date of the expenditure and make available as soon as practicable to each Party.
10. Audit authority of Oversight Committee. Subject to Sections 12-67(C) and 12-67(D) of the Ordinance, the Oversight Committee shall have the authority to audit the receipt and expenditures as set forth in the annual reports submitted by Recipients.

11. Over Allocation. If COUNTY over allocates funds to FIRE AGENCY for any reason, FIRE AGENCY agrees to return the amount of such over allocation to COUNTY to be re-allocated per Section 12-66(D).
12. County Costs. As provided in Section 12-66(C)(5), the Parties agree COUNTY is authorized to allocate funds collected pursuant to the Ordinance to pay for expenses incurred which relate to the implementation of the tax, including payments necessary for the operation of the Oversight Committee and Ordinance reporting. The Parties further agree that any costs that exceed the County of Sonoma ACTTC Administrative Fee allocation as set forth in Section 12-66(D) shall be removed from the total tax proceeds prior to distribution of funds to all respective agencies.
13. Indemnification. FIRE AGENCY shall defend, indemnify and hold harmless COUNTY, its officers, officials, and employees, from and against any and all demands, claims, actions, litigation or other proceedings, liability, damages and costs (including but not limited to attorney fees), that arise out of, pertain to or relate in whole or in part to COUNTY'S obligations under this agreement, excepting only matters that are based upon the County's gross negligence or willful misconduct.
14. Notices. Any notice which may be required under this Agreement shall be in writing, shall be effective when received, and shall be given by personal service, or by certified or register mail, return receipt requested, to the addresses set forth below, or to such addresses which may be specified in writing to the parties hereto.

TO FIRE AGENCY: Rancho Adobe Fire Protection District
 P.O. Box 1029
 Penngrove, CA 94951

TO COUNTY: County of Sonoma
 Auditor-Controller-Treasurer-Tax Collector
 585 Fiscal Drive, #100
 Santa Rosa, CA 95403

15. Additional Acts and Documents. Each party agrees to do all such things and take all such actions, and to make, execute and deliver such other documents and instruments, as shall be reasonably requested to carry out the provisions, intent and purpose of this Agreement.
16. Integration. This Agreement represents the entire agreement of the Parties with respect to the subject matter hereof. No representations, warranties, inducements or oral agreements have been made by any of the Parties except as expressly set forth herein, or in other contemporaneous written agreements.

17. Amendment. This Agreement may not be changed, modified or rescinded except in writing, signed by all parties hereto, and any attempt at oral modification of this Agreement shall be void and of no effect.
18. Independent Agencies. The Parties renders their services under this Agreement as independent agencies. None of either Party's agents or employees shall be agents or employees of the other Party.
19. Assignment. The Agreement may not be assigned, transferred, hypothecated or pledged by any party without the express written consent of the other party.
20. Successors. This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of the COUNTY or FIRE AGENCY as the case may be. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above. Notwithstanding the foregoing, per Section 12-66(E)(2) of the Ordinance, in the event any enumerated entity in Section 12-66(D) consolidates with or is annexed by another entity, the successor agency shall receive the funds allocated to the enumerated entity.
21. Severability. Should any part of this Agreement be determined to be unenforceable, invalid, or beyond the authority of either party to enter into or carry out, such determination shall not affect the validity of the remainder of this Agreement which shall continue in full force and effect; provided that, the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.
22. Limitations
 - a. All obligations of COUNTY under the terms of this Agreement are expressly subject to COUNTY'S continued authorization to collect and allocate the sales tax proceeds generated by the Ordinance. If for any reason COUNTY'S right to collect or expend such sales tax proceeds is terminated, suspended, or modified, in whole or in part, COUNTY shall promptly notify FIRE AGENCY, and the parties shall consult on a course of action. If, after twenty-five (25) business days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated by mutual or joint consent; provided, that any future obligation to fund from the date of the notice shall be expressly limited by and subject to (i) the lawful ability of COUNTY to expend sales tax proceeds for the purposes of the Agreement; and (ii) the availability, taking into consideration all the obligations of COUNTY under all outstanding contracts, agreements to other obligations of COUNTY, of funds for such purposes.

- b. All obligations of FIRE AGENCY under the terms of this Agreement are expressly subject to FIRE AGENCY's continued authorization to receive and spend the sales tax proceeds generated by the Ordinance. If for any reason FIRE AGENCY's right or ability to collect or expend such sales tax proceeds is terminated, suspended, or modified, in whole or in part, FIRE AGENCY shall promptly notify COUNTY, and the parties shall consult on a course of action. If, after twenty-five (25) business days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated by mutual or joint consent; provided, that any future obligation to fund from the date of the notice shall be expressly limited by and subject to (i) the lawful ability of FIRE AGENCY to expend sales tax proceeds for the purposes of the Agreement; and (ii) the availability, taking into consideration all the obligations of FIRE AGENCY under all outstanding contracts, agreements to other obligations of FIRE AGENCY, of funds for such purposes.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

COUNTY OF SONOMA

RANCHO ADOBE FIRE DISTRICT

By: _____
Board of Supervisors, Chairperson

By: _____

ATTEST:

By: _____
Clerk of the Board of Supervisors

By: _____

APPROVED AS TO LEGAL FORM

FOR COUNTY:

FOR FIRE AGENCY:

County Counsel

Counsel

EXHIBIT A

ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, "The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance" (the "Ordinance").

Name of Agency receiving Measure H funds: _____

Reporting period: FY 24-25 (4/26/24 to 6/30/25 (with April-June proceeds received 9/10/25))

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.
2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
3. The specific activities that support fire prevention, including vegetation management.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire related services:

FY 21-22 \$ _____; FY 21-22 ____%; this reporting period: \$ _____; ____%.

Personnel expenditures: FY 21-22 \$ _____; this reporting period \$ _____.

6. Any material changes in service needs within the agency's jurisdiction or countywide.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds.

Required Attachments:

Annual Budget

Budget to Actual Report

Balance Sheet

Fund Balance Report

Most recent annual audit and/or other independent financial review

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures.

**FIRE CHIEF'S
EMPLOYMENT
CONTRACT**



Rancho Adobe Fire District

Staff Report

Date: December 1, 2024

Topic: Fire Chief's Employment Agreement

Recommendation:

Board approval of the Fire Chief's employment agreement for December 1, 2024 through November 30, 2025.

Background:

The Rancho Adobe Fire Protection District hired Chief Veliquette on December 1, 2022 and the employment agreement included a base salary for one year. A Special Board meeting was held on December 9, 2024 to review the new Fire Chief's contract for 2024-2025. The Board of Directors has, in closed session, approved an increase of 10% to base salary.

Financial Impact:

A 10% pay increase will add \$19,426.70 to the existing employment agreement bringing the Fire Chief's total annual base pay to \$213,693.70.

Options:

1. Approve 10% base pay increase as negotiated at the December 9, 2024 Board meeting.

Approved by:

Jennifer Bechtold
Administrative Manager

Attachments: Fire Chief Jeff Veliquette employment agreement

**RANCHO ADOBE
FIRE PROTECTION DISTRICT**

Fire Chief Employment Agreement

DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025

This Employment Agreement (“Agreement”) is made by and between the RANCHO ADOBE FIRE PROTECTION DISTRICT ("District") and JEFFERY VELIQUETTE ("Fire Chief" or “Party”).

RECITALS

A. The District desires to employ the Fire Chief in order to benefit from the Fire Chief's experience, skills, abilities, background and knowledge, and is willing to engage Fire Chief's services on the terms and conditions set forth in this Agreement.

B. Fire Chief desires to be in the employ of the District, and is willing to accept such employment on the terms and conditions set forth in this Agreement.

AGREEMENT

In consideration of the foregoing and the mutual promises set forth in this agreement, the Parties agree as follows:

1. Employment

1.1 Full Understanding and Agreement. This Agreement will serve to memorialize the full understanding of the Parties regarding Fire Chief's terms and conditions of employment with the District. No modification or amendment of any of the provisions of this Agreement shall be effective unless approved in writing and signed by both Parties.

1.2 At Will Employment. The Fire Chief is an at will employee who serves at the pleasure of the Board and does not have a property interest in continued employment.

1.3 Term. Fire Chief's employment with the District shall not be for a specified term. Fire Chief's employment with the District is subject to the provisions of California Government Code Section 3254(c). In this regard, it is understood that Fire Chief's employment with the District may be terminated by the District for reasons, and in the procedural manner, provided by this Agreement and State law.

If, however, the District terminates Fire Chief's employment for any reason other than that specified in section 5.3 below, the District shall pay to Fire Chief Termination Benefits (as set forth in section 5.2 below).

1.4 Eligibility for Employment. For purposes of complying with federal law, Fire Chief shall be required to provide documentary evidence of his identity and eligibility for employment in the United States. Such documentation must be provided to the District within three (3) business days after the Effective Date of this Agreement.

1.4.1 Valid Driver's License. Fire Chief shall at all times maintain a valid Class-C California Driver's License. If at any time Fire Chief's Class-C California Driver's License has been suspended or revoked, for any reason, Fire Chief must notify the Board in writing within five (5) business days of the suspension or revocation, or as soon as Fire Chief is aware of the suspension or revocation, whichever is sooner.

1.5 Full-Time Best Efforts. The position of fire chief is a full-time, exempt position. This means that Fire Chief is expected to devote his full professional time and attention to the performance of his obligations under this Agreement, and shall at all times faithfully, industriously and to the best of his ability, experience and talent, perform all of his duties and responsibilities as fire chief of the District. However, the District and Fire Chief understand and acknowledge that, as an exempt employee, Fire Chief's working hours may vary, and that Fire Chief has discretion with respect to those hours so long as the position's duties are being fulfilled. The Parties further understand that the term "exempt" as used here means exempt from overtime compensation as defined in Section 2.3 below.

2. Compensation

2.1 Base Salary. Fire Chief's annual base salary ("Base Salary") for January 1, 2025 – November 2025 shall be \$213,694, less payroll deductions and all required withholdings, payable in regular, equal periodic payments in accordance with the District's current payroll policy. The Base Salary shall be prorated for any partial year of employment on the basis of a 365-day year.

2.2 Changes to Compensation. Fire Chief's Base Salary shall be reviewed annually and is subject to change. Notwithstanding the foregoing, Fire Chief's Base Salary shall not be reduced unless: (1) such reduction is implemented as a response to a decrease in revenues to the District and is consistent with an overall plan to mediate the loss; or (2) the Parties mutually agree to such reduction,

which reduction is confirmed in writing as an amendment to this Agreement pursuant to Section 1.1.

2.3 Overtime Compensation. As a full-time, exempt employee, Fire Chief is not eligible for overtime compensation. Fire Chief will be paid a regular, periodic salary in equal amounts regardless of quantity of hours worked.

2.4 Reimbursed Pay. As a full-time, exempt employee, Fire Chief does not receive overtime pay. However, on those occasions when the District is reimbursed by a third party for Fire Chief's time spent on a strike team or other major incident assignment, whenever remuneration includes pay for extra hours, Fire Chief shall be paid an amount equal to the reimbursement received by the District for such extra hours.

3. Benefits.

3.1 Vehicle. The District shall provide Fire Chief with a District-owned and maintained vehicle equipped for emergency response for Fire Chief's use while conducting District business. Fire Chief may use the District vehicle for incidental personal use. District shall also reimburse Fire Chief for any use of his personal vehicle when it is used for District business. Reimbursement shall be for mileage only at the current IRS mileage rates.

3.2 Vacation. Fire Chief shall receive vacation leave based upon his completed years of service at the District, and in accordance with the District's vacation policy. Vacation for the Fire Chief is as follows:

Less than one year's service	120 hours accrued upon hire
One to five years' service	144 hours annually
Five to ten years' service	216 hours annually
Over fifteen years' service	264 hours annually

3.2.1 Accrual. Fire Chief accrues vacation leave in equal amounts on a semi-monthly basis with the exception of the first three weeks of leave granted during the first year of service, all of which accrue upon the start of employment.

3.2.2 Vacation Cap. Vacation may not be accrued in excess of two times Fire Chief's annual accrual rate. Fire Chief will cease to accrue vacation once he has accrued two times his annual vacation accrual until such time as his accrued vacation is reduced below this limit.

3.2.3 Vacation Cash Out. The District shall pay Fire Chief, at his request, up to 50% of his total, annual accrued, unused vacation on June 15 of each year.

3.2.4 Termination/Retirement. Upon termination or retirement, Fire Chief will be paid his accrued and unused vacation leave.

3.3 Administrative Leave. In recognition of work that is regularly performed by Fire Chief after hours and on weekends, such as emergency responses and necessary civic engagement, the Fire Chief shall be granted eighty (80) hours of Administrative Leave Time on an annual basis. Eight (8) hours shall be deposited in Fire Chief's account upon hire. Thereafter, eighty (80) hours of administrative time shall be deposited in Fire Chief's account annually on January 1 of each year. Administrative time is non-pensionable. Administrative time must be used in eight (8) hour or greater increments. If Fire Chief has an administrative time balance of less than eight (8) hours, he may use the accrued hours in any increment up to the maximum of his accrued administrative time hours. Administrative leave time must be used within the calendar year and may not be carried over. Any administrative leave remaining at the end of the year shall be automatically cashed out in the last full pay period in the year in which it was accrued.

3.4 Sick Leave. Fire Chief shall accrue sick leave at a rate of six (6) hours per pay period. Accrued, unused sick leave may be applied to service time credit upon retirement per contract between Rancho Adobe Fire and CalPERS. The rate of pay shall be the regular hourly rate of pay at the time of Fire Chief's retirement or position eliminated. Sick leave will continue to be earned during vacation or sick leave time off.

3.4.1 Excess Sick Leave. In the event that Fire Chief's position is eliminated or Fire Chief has retired after ten years of service, Fire Chief may receive payment for one quarter (0.25) of any accumulated sick leave not applied to service time credit, up to a maximum of seven hundred and twenty (720) hours.

3.5 Health Insurance.

3.5.1 Medical. The District requires all employees to have District-provided medical insurance unless the employee can provide proof of alternative minimum essential coverage for employee and employee's tax family. Accordingly, if the Fire Chief wishes to opt-

out of District-provided medical, the Fire Chief submits a form regarding sufficient alternative minimum essential coverage. The form is referred to as Waiver of Medical Insurance Coverage form.

3.5.4 Retirement Health Benefits. Employees that retire under the CalPERS system in good standing from the Rancho Adobe Fire District after twenty years of service may receive reimbursement for health insurance coverage from the District up to \$300 per month, for the employee only, until the employee reaches the age of 65, per Rancho Adobe Fire District Resolution R-6 2002/2003 dated November 20, 2002.

3.6 Life Insurance. The District provides a basic life insurance plan through the provider selected by the District at no cost to the Fire Chief.

3.7 Employee Assistance Program. Fire Chief shall be afforded the opportunity to utilize the District's Employee Assistance Program (EAP) services in accordance with the District's EAP plan.

3.8 Holidays. Fire Chief is entitled to eight hours of paid leave on holidays observed by the District's management and administrative support staff members. These paid holidays are as follows:

- New Year's Day
- Dr. Martin Luther King, Jr., Day
- Lincoln's Birthday
- Presidents' Day
- Cesar Chavez Day
- Memorial Day
- Independence Day
- Labor Day
- Admission Day
- Columbus Day
- Veterans' Day
- Thanksgiving Day
- Day after Thanksgiving Day
- Christmas Day

3.9 Uniforms. The District shall provide the Fire Chief with all safety gear and uniforms.

4. **Retirement.** The District shall provide coverage for the Fire Chief under the current retirement benefit plan with CalPERS, for employees not previously covered under a CalPERS retirement plan who are considered “new members” for purposes of CalPERS. This California Public Employees’ Pension Reform Act (PEPRA) plan utilizes a 2.7% at age 57 benefit retirement formula. Employees are responsible for paying 50% of normal costs as directed by CalPERS. The FY 22/23 employee contribution is 13.75%.

5. **Termination.**

5.1 **Termination by the District.** Consistent with California Government Code section 3254(c), the Fire Chief shall not be removed without providing the Fire Chief with written notice, the reason or reasons for removal, and an opportunity for administrative appeal. As used here, removal for the purpose of implementing the goals or policies, or both, of the public agency or appointing authority, or for reasons including, but not limited to, incompatibility of management styles or as a result of a change in administration, shall be sufficient to constitute “reason or reasons.” As used here, “administrative appeal” shall be conducted according to procedures established by the District, including that the District Board of Directors reserves the right to hear any appeal required under Government Code section 3254(c) and/or to appoint a hearing officer. If a hearing officer is appointed by the District, the hearing officer’s written findings shall be advisory to the District Board of Directors. The decision of the District Board of Directors shall be final. Nothing in this section shall be construed to create a property interest in the job of fire chief.

5.2 **Termination Benefits.** If the District terminates the Fire Chief’s employment, the District shall pay to Fire Chief a severance payment equal to three months’ base salary in exchange for the Fire Chief signing a full release of claims against the District. Payment of the Termination Benefits shall be made within forty-five (45) days after execution of the release of claims.

5.3 **Forfeit of Termination Benefits.** Fire Chief shall not be entitled to the Termination Benefits described in Section 5.2 above, if Fire Chief’s employment is terminated for any of the following reasons:

- (1) Fire Chief’s gross negligence or willful misconduct in the performance of his duties to the District;
- (2) Fire Chief’s repeated unexplained or unjustified absence from the District, or Fire Chief’s willful neglect of his duties which Fire Chief does not cure or correct within 30 days of

- the District's written notice of the identified problem;
- (3) Fire Chief's commission of any act of fraud or dishonesty with respect to the District;
 - (4) Fire Chief's material breach of or noncompliance with the terms of this Agreement, the District's policies or procedures, or any other agreement between Fire Chief and the District which Fire Chief does not cure or correct within 90 days of District's written notice of the identified breach; or
 - (5) Fire Chief's conviction of a felony or a crime involving moral turpitude or Fire Chief's causing material harm to the standing or reputation of the District.

5.4 Termination by Fire Chief. Fire Chief may terminate this Agreement and his employment with the District for any reason and at any time. The District requests that, when possible, Fire Chief provide sixty (60) days advance written notice prior to ending his relationship with the District, though he is under no obligation to do so. In the event Fire Chief terminates his employment with the District, for any reason, he shall not be entitled to the Termination Benefits, defined in Section 5.2 above.

6. Existing District Policies and Procedures.

All terms and conditions of District personnel rules, policies and procedures in effect as of the Effective Date of this Agreement shall apply to Fire Chief except if the specific provisions of this Agreement conflict with the rules, policies and/or procedures, the terms of this Agreement shall prevail.

7. Dispute Resolution.

7.1 Informal Resolution. In the event of any dispute arising between the Parties under this Agreement, the Parties agree to notify the Board of Directors of the District of the Dispute, and the Parties agree to work in good faith to informally resolve the dispute.

7.2 Mediation. In the event a dispute arises between the Parties with respect to this Agreement that cannot be resolved informally, the Parties shall participate in mediation.

7.2.1 A request for mediation must be made in writing to the President of the Board of Directors within thirty (30) days after the aggrieved party became aware of, or should have been aware of, the dispute (which time frame may

be extended during such time as the parties were working in good faith to informally resolve the issue);

7.2.2 The Parties agree to participate in at least four (4) hours of mediation. Each party agrees to participate in good faith in the mediation with the intent to resolve the dispute. The mediation shall be conducted within thirty (30) days after the request for mediation is made;

7.2.3 The parties may either agree upon a mediator or agree to have one chosen for them. If the parties do not agree upon a mediator within ten (10) calendar days of the request for mediation, a request shall be made by either or both parties to the California State Mediation & Conciliation Service (CSMCS) for a list of five (5) mediators. Upon receipt of the list from CSMCS, the parties will alternatively strike mediators until one mediator remains, which will be the mediator of the dispute;

7.2.4 The cost of the mediator and a court reporter (if the parties agree on the use of a court reporter) shall be split equally between the District and the Fire Chief. Each party shall pay for the fees and expenses of their own attorneys, experts, witnesses, and other costs associated with the mediation

8. Miscellaneous Provisions.

8.1 Severability. It is the desire of the Parties that this Agreement be binding and enforceable to the maximum extent permitted by law. Should any term or provision of this Agreement be declared or determined by a final and binding arbitrator or by a court of law or other tribunal of valid jurisdiction to be invalid or unenforceable in whole or in part, that adjudication shall not affect the validity of the remainder of the Agreement, which shall remain in force.

8.2 Modification, Amendment, Waiver. Except where stated above, no modification or amendment of any of the provisions of this Agreement shall be effective unless approved in writing and signed by Fire Chief and the District. The failure of Fire Chief or the District to enforce any of the provisions of this Agreement shall in no way be construed as a waiver of such provisions and shall not affect the right of either Party thereafter to enforce each and every provision hereof in accordance with its terms.

8.3 Governing Law. This Agreement has been negotiated and entered into in the State of California and shall be governed by, construed, and enforced in accordance with the laws of the State of California.

8.4 Counterparts. This Agreement may be executed by the Parties in counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The Parties specifically agree that signatures on this Agreement received by facsimile or electronic transmission (i.e., a **PDF** version) shall be legally binding and that each party is entitled and authorized to rely on the signatures transmitted by facsimile or electronically of the other parties as if they were original signatures.

8.5 Effective Date. The Effective Date of this Agreement is December 1, 2024.

Dated: _____

Rancho Adobe Fire Protection District

Signed: _____

Print Name: _____

Title: _____

Dated: _____

By: _____
Jeffery Veliquette

FINANCIAL AUDIT FOR FY 23/24

**RANCHO ADOBE FIRE
PROTECTION DISTRICT**

**Financial Statements and
Independent Auditor's Report**

For the Fiscal Year Ended June 30, 2024
(With Comparative Amounts for fiscal Year 2023)

RANCHO ADOBE FIRE PROTECTION DISTRICT

TABLE OF CONTENTS

Independent Auditor's Report	1-3
Management Discussion and Analysis	4-9
<i>Financial Statements:</i>	
Statement of Net Position	10
Statement of Activities	11
Statements of Cash Flows	12
Balance Sheet Governmental Funds	13
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balances	15
Reconciliation of the Governmental Funds, Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	16
Notes to Basic Financial Statements	17-31
<i>Supplemental Information</i>	
Budgetary Comparison Schedule	32-33
Schedule of CalPERS	34-35
Notes to Required Supplementary Information	36
Roster of Board Members	37



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Rancho Adobe Fire Protection District
Penngrove, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2024, and 2023, and the related notes to the financial statements, which collectively comprise the Rancho Adobe Fire Protection District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Rancho Adobe Fire Protection District, as of June 30, 2024, and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Rancho Adobe Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rancho Adobe Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rancho Adobe Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rancho Adobe Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8, budgetary comparison on pages 31-32 and schedule of CalPERS on pages 33-34 information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information.

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.
Stockton, CA

October 24, 2024

RANCHO ADOBE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2024 and 2023

As management of the Rancho Adobe Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2024 and 2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements and the accompanying notes to basic financial statements.

Financial Highlights

Fiscal Year 2024

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2024 by \$2,777,511 (net position). This amount includes net investment in capital assets of \$3,057,532 and unrestricted net position of \$280,021.
- The District's net position increased by 60.48% or \$1,046,731. An increase is the result of revenues exceeding expenses. The total revenues were \$8,256,216 and total expenses were \$7,178,485.
- The District reported a fund balance of \$6,387,760, an increase of \$576,619 or 9.92%.
- The District's total assets were \$16,272,094. The total assets included current assets of \$6,397,163, capital assets of \$3,788,522, and deferred outflows of \$6,086,409. The total liabilities were \$13,494,583. The total liabilities included current liabilities of \$328,696 and non-current liabilities of \$8,497,695. The non-current liabilities included compensated absences of \$482,841 note payable of \$108,197 bonds payable of \$5,358,937, net pension liability of \$2,547,720, and deferred inflows of \$4,621,520.

Fiscal Year 2023

- The assets of the District exceeded their liabilities at the fiscal year ended June 30, 2023, by \$1,730,780 (net position). This includes net investment in capital assets of \$3,218,368 and unrestricted net position of (\$1,487,588).
- The District's net position increased by 49.89% or \$576,097. An increase is the result of revenues exceeding expenses. The total revenues were \$8,098,156 and total expenses were \$7,522,059.
- The District reported a fund balance of \$5,811,141, a decrease of \$357,670 or 5.80%.
- The District's total assets were \$18,085,719. The total assets included current assets of \$6,185,299, capital assets of \$3,443,354, and deferred outflows of \$8,457,066. The total liabilities were \$16,354,939. The total liabilities included current liabilities of \$686,665 and non-current liabilities of \$10,031,161. The non-current liabilities included compensated absences of \$561,321 note payable of \$167,479 bonds payable of \$5,102,109, net pension liability of \$4,196,252 and deferred inflows of \$5,637,113.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2024 and 2023

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected rental revenue and earned but unused vacation leave).

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include fire protection services in the District boundaries. The District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Management Discussion and Analysis
 June 30, 2024 and 2023

Overview of the Financial Statements (Continued)

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,777,511 and \$1,730,780 at fiscal years ended June 30, 2024 and 2023, respectively.

The net position category labeled "Net investment in Capital Assets" reflects the District's investment in capital assets (e.g., land, buildings and improvements, and equipment) less accumulated depreciation and outstanding debt used for the acquisition of these assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Statement of Net Position

	June 30,			2024 vs. 2023		2023 vs. 2022	
	2024	2023	2022	\$	%	\$	%
Current Assets	\$6,397,163	\$6,185,299	\$6,257,893	\$ 211,864	3.43%	\$ (72,594)	-1.16%
Capital Assets	3,788,522	3,443,354	2,423,799	345,168	10.02%	1,019,555	42.06%
Deferred Outflows	6,086,409	8,457,066	9,200,694	(2,370,657)	-28.03%	(743,628)	-8.08%
Total Assets	16,272,094	18,085,719	17,882,386	(1,813,625)	-10.03%	203,333	1.14%
Current Liabilities	375,368	686,665	397,780	(311,297)	-45.33%	288,885	72.62%
Long-Term Liabilities	8,497,695	10,031,161	12,342,330	(1,533,466)	-15.29%	(2,311,169)	-18.73%
Deferred Inflows	4,621,520	5,637,113	3,987,593	(1,015,593)	-18.02%	1,649,520	41.37%
Total Liabilities	13,494,583	16,354,939	16,727,703	(2,860,356)	-17.49%	(372,764)	-2.23%
Net Position							
Net Investment in Capital Assets	3,057,532	3,218,368	2,349,135	(160,836)	-5.00%	869,233	37.00%
Unrestricted	(280,021)	(1,487,588)	(1,194,452)	1,207,567	-81.18%	(293,136)	24.54%
Total Net Position	\$2,777,511	\$1,730,780	\$1,154,683	\$1,046,731	60.48%	\$ 576,097	49.89%

Governmental Activities: Governmental activities for fiscal years ended June 30, 2024, and 2023 decreased the District's general fund by \$576,619 and (\$357,670), respectively, due to the result of revenues and expenditures. In addition, the District's net position increased by \$1,046,731 and \$576,097 during the fiscal years ended June 30, 2024, and 2023, respectively as reported on the statement of activities on page 10.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2024 and 2023

Overview of the Financial Statements (Continued)

	Change in Net Position						
	Year ended June 30,			2024 vs. 2023		2023 vs. 2022	
	2024	2023	2022	\$	%	\$	%
Revenues:							
Program Revenues:							
Intergovernmental & Fees	\$ 546,516	\$ 967,386	\$ 1,351,668	\$ (420,870)	-43.51%	\$ (384,282)	-28.43%
General Revenues:							
Property Taxes	7,201,414	6,910,317	6,599,905	291,097	4.21%	310,412	4.70%
Other Revenue (expense)	334,393	81,926	(25,303)	252,467	308.16%	107,229	-423.78%
Total Revenues	<u>8,082,323</u>	<u>7,959,629</u>	<u>7,926,270</u>	<u>122,694</u>	<u>1.55%</u>	<u>33,359</u>	<u>0.42%</u>
Expenses:							
Program Expenses:							
Salaries and Wages	5,697,402	6,084,765	8,123,284	(387,363)	-6.37%	(2,038,519)	-25.09%
Services and Supplies	968,619	970,204	864,163	(1,585)	-0.16%	106,041	12.27%
Depreciation Expense	369,571	328,563	231,689	41,008	12.48%	96,874	41.81%
Total Expenses	<u>7,035,592</u>	<u>7,383,532</u>	<u>9,219,136</u>	<u>(347,940)</u>	<u>-4.71%</u>	<u>(1,835,604)</u>	<u>-19.91%</u>
Change in Net Position	1,046,731	576,097	(1,292,866)	470,634	81.69%	1,868,963	-144.56%
Net Position - Beginning of the Year	<u>1,730,780</u>	<u>1,154,683</u>	<u>2,447,549</u>	<u>576,097</u>	<u>49.89%</u>	<u>(1,292,866)</u>	<u>-52.82%</u>
Net Position - End of the Year	<u>\$2,777,511</u>	<u>\$1,730,780</u>	<u>\$1,154,683</u>	<u>\$1,046,731</u>	<u>60.48%</u>	<u>\$ 576,097</u>	<u>49.89%</u>

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

Governmental Funds: The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the fiscal year ended June 30, 2024, the District's governmental fund reported a fund balance of \$6,387,760 an increase of \$576,619 in comparison with fiscal year ended June 30, 2023. The District's governmental fund balance was \$5,811,141, a decrease of \$357,670 compared to the fiscal year ended June 30, 2022. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 77.91% and 68.22% of the total general fund expenditures on June 30, 2024, and 2023, respectively.

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Management Discussion and Analysis
 June 30, 2024 and 2023

General Fund Budgetary Highlights

June 30, 2024: The budgetary highlights for fiscal year ended June 30, 2024, are as follows:

- Property taxes revenue was higher by \$79,284.
- Strike team revenues were less by \$184,513.
- Other income was more by \$293,693.
- Salaries and benefits expenses were less than budget by \$225,198.
- Services and supplies expenses were less than budget by \$37,453.
- Capital expenditures were more than budget by \$714,739.

June 30, 2023: The budgetary highlights for fiscal year ended June 30, 2023, are as follows:

- Property taxes revenue was higher by \$56,317.
- Strike team revenues were higher by \$194,942.
- Salaries and benefits expenses were less than budget by \$26,161.
- Services and supplies expenses were less than budget by \$39,896.
- Capital expenditures were less than budget by \$666,878.

All of these factors above were considered in preparing the District's budget for the fiscal year ending June 30, 2024.

Capital Asset and Debt Administration

Capital Assets: The District's capital assets, as of June 30, 2024 and 2023, amounts to \$3,788,522 and \$3,443,354 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings, improvements, and equipment.

Additional information on the District's capital assets can be found in note 5 of the notes to basic financial statements.

Note Payable: The District has a note payable dated December 2016. The note is for the amount of \$500,000, has an interest rate of 3.00 percent and matures January 2027. As of June 30, 2024, the remaining lease payable balance is \$167,490.

Bonds Payable: The District acquired a Series 2021 Taxable Revenues Bonds in October 2021 in the amount of \$5,610,000. The balance as of June 30, 2024, is 5,102,109. The District acquired a series 2024 taxable revenue bond in August 2023 in the amount of 563,500. The balance as of June 30, 2024 is \$563,500.

Net Pension Liability: As of June 30, 2024, and 2023, the District net pension liability is \$2,547,720 and \$4,196,252, respectively.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2024 and 2023

Request for Additional Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Rancho Adobe Fire Protection District, 11000 Main Street, Penngrove, California.

RANCHO ADOBE FIRE PROTECTION DISTRICT

Statement of Net Position

June 30, 2023 and 2022

Assets	<u>2024</u>	<u>2023</u>
Current Assets:		
Cash and Investments	\$ 6,280,752	\$ 6,082,698
Accounts Receivable, government agency	116,411	102,601
Total Current Assets	<u>6,397,163</u>	<u>6,185,299</u>
Non-current Assets:		
Capital Assets (net of accumulated depreciation)		
Land	74,634	74,634
Construction in Progress	-	707,469
Building and Improvements	1,506,570	152,228
Equipment and Vehicles	2,207,318	2,509,023
Total Non-Current Assets	<u>3,788,522</u>	<u>3,443,354</u>
Deferred Revenue:		
Prepaid Finance Cost	13,500	-
Deferred Outflows of Resources	6,072,909	8,457,066
Total Non-Current Assets	<u>6,086,409</u>	<u>8,457,066</u>
Total Assets	<u>\$ 16,272,094</u>	<u>\$ 18,085,719</u>
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 9,403	\$ 287,279
Deferred Revenue	-	86,879
Note Payable - Current Portion	59,293	57,507
Bond Payable - Current Portion	306,672	255,000
Total Current Liability	<u>375,368</u>	<u>686,665</u>
Non-Current Liabilities		
Compensated Absences	482,841	565,321
Note Payable - Noncurrent	108,197	167,479
Bond Payable - Noncurrent	5,358,937	5,102,109
Net Pension Liability	2,547,720	4,196,252
Total Non-Current Liability	<u>8,497,695</u>	<u>10,031,161</u>
Deferred Inflows of Resources	4,621,520	5,637,113
Total Liabilities and Deferred Inflows	<u>13,494,583</u>	<u>16,354,939</u>
Net Position		
Net Investment in Capital Assets	3,057,532	3,218,368
Unrestricted	(280,021)	(1,487,588)
Total Net Position	<u>2,777,511</u>	<u>1,730,780</u>
Total Liabilities and Net Position	<u>\$ 16,272,094</u>	<u>\$ 18,085,719</u>

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Statement of Activities
For the Fiscal Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Program Expenses		
Public Safety - Fire Prevention		
Salaries and Employee Benefits	\$ 5,697,402	\$ 6,084,765
Services and Supplies	968,619	970,204
Depreciation	369,571	328,563
	<u>7,035,592</u>	<u>7,383,532</u>
Program Revenues		
Intergovernmental Revenue	20,502	20,845
Strike team revenue	165,487	544,942
Charges for Services	360,527	401,599
	<u>546,516</u>	<u>967,386</u>
Total Program Revenues		
	<u>546,516</u>	<u>967,386</u>
Net Program Revenues (Expenses)	(6,489,076)	(6,416,146)
General Revenues		
Property Taxes	7,201,414	6,910,317
Investment earnings	152,672	95,258
Interest Expense	(142,893)	(138,527)
Lease Income	29,621	29,040
Miscellaneous income	294,993	96,155
	<u>7,535,807</u>	<u>6,992,243</u>
Total General Revenues		
	<u>7,535,807</u>	<u>6,992,243</u>
Change in Net Position	1,046,731	576,097
Net Position, Beginning of Year	<u>1,730,780</u>	<u>1,154,683</u>
Net Position, End of Year	<u>\$ 2,777,511</u>	<u>\$ 1,730,780</u>

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Enterprise Funds, Statement of Cash Flows
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from program revenues	\$ 532,706	\$ 944,178
Cash paid to vendors and employees	(7,393,224)	(6,375,408)
Net Cash Provided (Used) by Operating Activities	<u>(6,860,518)</u>	<u>(5,431,230)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED		
Property Taxes Received	7,201,414	6,910,317
Lease Income	29,621	29,040
Miscellaneous	294,993	96,155
Net Cash Provided (Used) from Non-Capital Activities	<u>7,526,028</u>	<u>7,035,512</u>
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES:		
Proceeds from Bank Loan (net of Finance Cost)	550,000	-
Principal Payments on Note and Bonds	(312,496)	(308,693)
Interest Paid	(142,893)	(138,527)
Payment for Capital Purchase	(714,739)	(1,348,122)
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(620,128)</u>	<u>(1,795,342)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	152,672	95,258
Net Cash Provided (Used) from Investing Activities	<u>152,672</u>	<u>95,258</u>
Net Increase (Decrease) in Cash	198,054	(95,802)
Cash-Beginning of Year	<u>6,082,698</u>	<u>6,178,500</u>
Cash-End of Year	<u>\$ 6,280,752</u>	<u>\$ 6,082,698</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Net Operating Income (Loss)	\$ (6,489,076)	\$ (6,416,146)
Depreciation	369,571	328,563
(Increase) Decrease in:		
Accounts Receivables	(13,810)	(23,208)
Deferred Outflows of Resources	2,384,157	743,628
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	(277,876)	285,075
Compensated Absences	(82,480)	19,699
Deferred Revenue	(86,879)	-
Net Pension Liability	(1,648,532)	(2,018,361)
Deferred Inflows of Resources	(1,015,593)	1,649,520
Net Cash Provided (Used) by Operating Activities	<u>\$ (6,860,518)</u>	<u>\$ (5,431,230)</u>

The accompanying notes are an integral part of the financial statements

RANCHO ADOBE FIRE PROTECTION DISTRICT

Balance Sheet

Governmental Fund

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Investments	\$ 6,280,752	\$ 6,082,698
Accounts Receivable	<u>116,411</u>	<u>102,601</u>
Total Assets	<u>\$ 6,397,163</u>	<u>\$ 6,185,299</u>
Liabilities and Fund Balance		
Liabilities:		
Accounts Payable & Accrued Expenses	\$ 9,403	\$ 287,279
Deferred Revenue	<u>-</u>	<u>86,879</u>
Total Liabilities	<u>9,403</u>	<u>374,158</u>
Fund balance:		
Unassigned	<u>6,387,760</u>	<u>5,811,141</u>
Total Fund Balance	<u>6,387,760</u>	<u>5,811,141</u>
Total Liabilities and Fund Balance	<u>\$ 6,397,163</u>	<u>\$ 6,185,299</u>

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Reconciliation of the Balance Sheet - Governmental Funds
 to the Statement of Net Position
 June 30, 2024 and 2023

	2024	2023
Total Fund Balances - Governmental Funds	\$ 6,387,760	\$ 5,811,141
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred Finance Cost	13,500	-
Deferred Outflows of Resources	6,072,909	8,457,066
Capital assets used in governmental activities not financial recourses and, therefore are not reported in the governmental funds	3,788,522	3,443,354
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Note Payable	(167,490)	(224,986)
Bond Payable	(5,665,609)	(5,357,109)
Compensated Absences	(482,841)	(565,321)
Deferred Inflows of Resources	(4,621,520)	(5,637,113)
Net Pension liability	(2,547,720)	(4,196,252)
Net Position of Governmental Activities	\$ 2,777,511	\$ 1,730,780

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
For Fiscal Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues		
Property Taxes	\$ 7,201,414	\$ 6,910,316
Investment Earnings	152,672	95,258
Intergovernmental revenue	20,502	20,845
Strike team revenue	165,487	544,942
Charges for Services	360,527	401,599
Lease Income	29,621	29,040
Miscellaneous Income	<u>294,993</u>	<u>96,155</u>
Total Revenues	<u>8,225,216</u>	<u>8,098,155</u>
Expenditures		
Current:		
Salaries and Employee Benefits	6,059,850	5,690,279
Services and Supplies	968,619	970,204
Non-Current		
Capital Expenditures	714,739	1,348,122
Debt Service:		
Principal Payment	312,496	308,693
Interest Expense	<u>142,893</u>	<u>138,527</u>
Total Expenditures	<u>8,198,597</u>	<u>8,455,825</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,619	(357,670)
Other Financing Sources (Uses)		
Proceeds from Long-term Note (net of Prepaid Finance Cost)	<u>550,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>550,000</u>	<u>-</u>
Net Change in Fund Balance	576,619	(357,670)
Fund Balance, Beginning of Year	<u>5,811,141</u>	<u>6,168,811</u>
Fund Balance, End of Year	<u>\$ 6,387,760</u>	<u>\$ 5,811,141</u>

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Reconciliation of the Statements of Revenues, Expenditures and
Changes in Fund Balance of the Governmental Fund to the

Statement of Activities

For the Fiscal Years Ended June 30, 2024 and 2023

Amounts reported for governmental activities in the statement of activities are different because:	2024	2023
Net change in fund - total governmental fund	\$ 576,619	\$ (357,670)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset addition	714,739	1,348,122
Current year depreciation	(369,571)	(328,563)
Proceeds from the bond's is a source in the governmental funds, but, the loan increases long-term liabilities in the statement of net position	(550,000)	-
Repayment of the note's principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	312,496	308,693
Some expense reported in the statements of activities do not require use of current financial resources, and therefore, are not reported as expenditures in governmental funds		
Change in compensated absences	82,480	(19,699)
Change in deferred outflows of resources	(2,384,157)	(743,628)
Change in deferred inflows of resources	1,015,593	(1,649,520)
Change in net pension liability	1,648,532	2,018,362
Change in Net Position of Governmental Activities	\$ 1,046,731	\$ 576,097

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity**

In December of 1993, the District was formed when Penngrove Fire Protection District and Cotati Fire Protection District dissolved as individual districts to combine into Rancho Adobe Fire Protection District. The District was formed under Health and Safety Code Sections, 13816 through 13822. The purpose of the District is to provide fire protection, emergency medical and related services to the Town of Penngrove, City of Cotati, and unincorporated areas of Petaluma. The District's emergency response area is approximately 86 square miles. The District covers this large area out of three fire stations.

Introduction

The District's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Notes to Basic Financial Statements
 June 30, 2024 and 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts recorded as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund Financial Statement

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the difference in Net Position as presented in these statements to the Net Position presented in the Government-wide financial statements. The District's General Fund is its only major governmental funds.

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets are current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the difference created by the integrated approach.

The District uses the following fund types:

Governmental Funds

General Fund – The General Fund is the general operating fund of the system. It is used to account for all financial resources except those required to be accounted for in other fund.

A. Assets, Liabilities, and Net Assets or Equity

Cash and Investments – The District reports certain investments at fair value in the balance sheet and recognized the corresponding change in the fair value of investments in the year in which the change occurred.

Receivable and Payable – Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2024. Therefore, the remainder of the uncollected assessments is considered flat charges receivable.

Property Taxes - The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with the fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value, or on one percent of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of two percent per year.

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Notes to Basic Financial Statements
 June 30, 2024 and 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Included within the property tax revenue is \$2,240,742 and \$2,169,097 in Special Taxes collected. Special Taxes are a type of direct charge applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

On June 30, 1993, the board of Supervisors adopted the “Teeter” Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At year-end, the county advances cash to each taxing jurisdiction equal to its current year delinquent property taxes based on the total property tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

Capital Assets - Capital assets, which include land, buildings and improvements, and equipment’s, are reported in the applicable governmental activities’ columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	10-30
Equipment and Vehicles	5 to 25

Compensated Absences - It is the District’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Only ten percent of unused sick leave for administrative personnel and 30 percent for safety personnel is included in the accrual calculation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and for retirement.

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results differ from those estimates.

Net Position - net position is classified into two components – invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and net of related debt.
- Unrestricted net position – This component of net position consists of net position that do not meet the definition of “restricted” or “invested” in capital assets, net of related debt.

Fund Equity - The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54), which has been adopted by the District in fiscal year 2011. This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories lists below:

- Non-spendable: Non-spendable fund balance consists of inventories, prepaid expenses, long-term loans, notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted: Restricted fund balance consists of amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed: Committed fund balance consists of amounts designated by the Board of Directors for a certain purpose.
- Assigned: Assigned fund balance is classified for specific purpose but cannot be name restricted or committed.
- Unassigned: Unassigned fund balance is the residual classification for the general fund and all spendable amounts not contained in the other classifications.

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary revenue estimates represent original estimates modified for any authorized adjustments which were contingent upon new or additional revenue resources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. The District's budgetary information was amended during the year.

NOTE 3 CASH AND INVESTMENTS

The District has a policy as seen below:

1. District Treasurer

- A.** Commencing July 1, 2014, there shall be created the position of District Treasurer. The District Treasurer shall be the Fire Chief of the District.
- B.** The District Treasurer shall be bonded to the District for the faithful performance of their duties. The amount of bond shall be \$100,000.00, or 10% of the total amount of the District's final budget for the preceding fiscal year, whichever is greater. The District shall pay the premiums on the bonds.
- C.** The District Treasurer shall receive no compensation for performing the duties of the District Treasurer.
- D.** The District Treasurer shall keep and maintain or cause to be kept and maintained, in accordance with generally accepted accounting principles, adequate and correct accounts of the properties and business transactions of the District. The District Treasurer shall further review all statements, invoices, bills, or other demands for payment on the District. Any claims or demands that are pursuant to the Government Tort Claims Act (Government Code Sections 900 et seq.) or that are litigation matters shall be reviewed by the District Treasurer or the Treasurer's designee to determine if the demand for payment is in proper form and should be paid. The District Treasurer shall, from time to time, prepare reports on all such demands and present said report to the Finance Committee.

2. Finance Committee:

- A.** Commencing on July 1, 2014, there shall be established a Finance Committee for the District. The committee shall be comprised of three members of the District Board. The three members shall be selected by a majority vote of the Board, said vote to be held pursuant to a motion before the Board. Each member shall affirmatively accept each appointment. Each member shall serve at the pleasure of a majority of the Board. No member of the Finance Committee shall receive any compensation for carrying out their duties on the Finance Committee.

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 3 CASH AND INVESTMENTS (continued)

- B. Each member of the Finance Committee shall be bonded to the District for the faithful performance of their duties. The amount of the bond shall be \$100,000.00 or 10% of the total amount of the District’s final budget for the preceding fiscal year, whichever is greater. The District shall pay the premiums on the bonds.
- C. The Finance Committee shall hold quarterly meetings, or as needed. Special meetings may be held and all meetings shall be held pursuant to all provisions of Ralph M. Brown Act, Government Code Section 54950 et seq. A special meeting may be called by both of the members of the Finance Committee, or either member of the Finance Committee and the District Treasurer.
- D. The Finance Committee shall cause to be prepared and submitted to the District Board quarterly reports of all action of the Finance Committee. Additional reports that have been demanded by a majority of the District Board shall be prepared and presented to the District Board. The quarterly reports of the Finance Committee shall be presented to the Board at the regular meeting of February for the quarter ending the preceding December, in May for the quarter ending the preceding March, in August for the quarter ending the preceding June and in November for the quarter ending the preceding September.

3. Payment of Obligations

- A. There shall be established one or more District bank accounts, all such accounts requiring the signature of any two of the following persons: a member of the Finance Committee, the District Treasurer.
- B. Payments shall be made from time to time, and as needed in order to ensure the timely payments of the District’s obligations.

Cash and investments on June 30, 2024 and 2023 consist of the following:

	<u>2024</u>	<u>2023</u>
Cash held with financial institutions	\$ 6,280,553	\$ 6,082,498
Petty Cash	<u>200</u>	<u>200</u>
Total Cash and Investments	<u><u>\$ 6,280,753</u></u>	<u><u>\$ 6,082,698</u></u>

Bank accounts are subject to FDIC insurance for amounts up to \$250,000.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 4 ACCOUNTS RECEIVABLE

Accounts Receivable represents the outstanding balance for services provided rendered to fire service clients that haven't paid for services rendered as well as flat charges collected that are apportioned to the District to supplement property taxes collected for operating costs. Management believes receivables on June 30, 2024, will be fully collected. Accordingly, no allowance for doubtful receivables is recorded. The balance of accounts receivable on June 30, is as follows:

	2024	2023
Accounts Receivable	\$ 116,411	\$ 102,601

NOTE 5 CAPITAL ASSETS

Capital assets summary for the year ended June 30, 2024, is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 74,634	\$ -	\$ -	\$ 74,634
Construction in Progress	707,469	-	(707,469)	-
Total capital assets, not being depreciated	782,103	-	(707,469)	74,634
Capital assets, being depreciated				
Building and Improvements	755,665	714,738	707,469	2,177,872
Equipment and vehicles	4,565,636	-	-	4,565,636
Total capital assets being depreciated	5,321,301	714,738	707,469	6,743,508
Less Accumulated Depreciation for:				
Building and Improvements	(603,438)	(67,865)	-	(671,303)
Equipment and vehicles	(2,056,612)	(301,706)	-	(2,358,318)
Total Accumulated Depreciation	(2,660,050)	(369,571)	-	(3,029,621)
Total capital assets, being depreciated, net	2,661,251	345,167	707,469	3,713,887
Total Capital Assets-Net	\$ 3,443,354	\$ 345,167	\$ -	\$ 3,788,521

RANCHO ADOBE FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 5 CAPITAL ASSETS (continued)

Capital assets summary for the year ended June 30, 2023, is as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Capital assets, not being depreciated				
Land	\$ 74,634	\$ -	\$ -	\$ 74,634
Construction in Progress	76,352	631,117	-	707,469
Total capital assets, not being depreciated	<u>150,986</u>	<u>631,117</u>	<u>-</u>	<u>782,103</u>
Capital assets, being depreciated				
Building and Improvements	755,665	-	-	755,665
Equipment and vehicles	3,848,635	717,001	-	4,565,636
Total capital assets being depreciated	<u>4,604,300</u>	<u>717,001</u>	<u>-</u>	<u>5,321,301</u>
Less Accumulated Depreciation for:				
Building and Improvements	(576,581)	(26,857)	-	(603,438)
Equipment and vehicles	(1,754,907)	(301,706)	1	(2,056,612)
Total Accumulated Depreciation	<u>(2,331,488)</u>	<u>(328,563)</u>	<u>1</u>	<u>(2,660,050)</u>
Total capital assets, being depreciated, net	<u>2,272,812</u>	<u>388,438</u>	<u>-</u>	<u>2,661,251</u>
Total Capital Assets-Net	<u>\$ 2,423,798</u>	<u>\$ 1,019,555</u>	<u>\$ -</u>	<u>\$ 3,443,354</u>

Depreciation expense is charged to function/programs of the Rancho Adobe Fire Protection District:

Governmental Activities:	<u>2024</u>	<u>2023</u>
Public Safety - Fire Protection	<u>\$ 369,571</u>	<u>\$ 328,563</u>

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

NOTE 6 LONG-TERM LIABILITIES

Long-term liability activity for the years ended June 30, was as follows:

	2024				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note Payable	\$ 224,986	\$ -	\$ 57,507	\$ 167,479	\$ 57,507
Bonds Payable -2021	5,357,109	-	255,000	5,102,109	255,000
Bonds Payable	-	563,500	-	563,500	46,672
Net Pension Liability	4,196,252	-	1,648,532	2,547,720	-
Compensated Absences	565,321	-	82,480	482,841	-
Total Long-term Liabilities	\$ 10,343,668	\$ 563,500	\$ 2,043,519	\$ 8,863,649	\$ 359,179

	2023				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note Payable	\$ 280,792	\$ -	\$ 55,806	\$ 224,986	\$ 57,507
Bonds Payable	5,610,000	-	252,891	5,357,109	255,000
Net Pension Liability	6,214,613	-	2,018,361	4,196,252	-
Compensated Absences	545,622	19,699	-	565,321	-
Total Long-term Liabilities	\$ 12,651,027	\$ 19,699	\$ 2,327,058	\$ 10,343,668	\$ 312,507

Notes Payable

The District has a note payable dated December 2016. The note is for the amount of \$500,000, has an interest rate of 3.00 percent and matures January 2027. As of June 30, 2023, the remaining lease payable balance is \$224,986. Below is the lease payable schedule:

RANCHO ADOBE FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 6 LONG-TERM LIABILITIES (continued)

FY	Installment Payment	Principal	Interest
2025	\$ 63,717	\$ 59,293	\$ 4,424
2026	63,717	61,117	2,600
2027	47,788	47,069	719
Total	<u>\$ 175,222</u>	<u>\$167,479</u>	<u>\$7,743</u>

Bonds Payable

The District acquired a Series 2021 Taxable Revenue Bonds in October 2021 in the amount of \$5,610,000. The bonds will mature in August 2041. Below is the bonds payable schedule:

FY	Installment Payment	Principal	Interest
2025	\$ 384,049	\$ 255,000	\$ 129,049
2026	386,958	260,000	126,958
2027	383,890	260,000	123,890
2028	385,172	265,000	120,172
2029 - 2041	4,980,389	4,060,000	920,389
Total	<u>\$ 6,520,456</u>	<u>\$5,100,000</u>	<u>\$1,420,456</u>

Bonds Payable

The District acquired a Series 2024 Taxable Revenue Bond in August 2023 for \$563,500. The bonds will mature in August 2033. The bonds were acquired for the facilities improvement project. Below is the bonds payable schedule:

FY	Installment Payment	Principal	Interest
2025	\$ 81,812	\$ 46,672	\$ 35,140
2026	69,576	48,141	21,435
2027	69,530	50,235	19,295
2028	69,482	52,420	17,062
2029-2034	415,776	366,032	49,744
Total	<u>\$ 706,176</u>	<u>\$563,500</u>	<u>\$142,676</u>

RANCHO ADOBE FIRE PROTECTION DISTRICT
 Notes to Basic Financial Statements
 June 30, 2024 and 2023

NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN (Defined Benefit Pension Plan)

Defined Benefit Pension Plan

The District provides eligible employee’s pension plans benefits through the Rancho Adobe Fire Protection District – Safety Plan and Miscellaneous Plan.

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2022, Annual Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2023, actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and assets information within certain defined timeframes. The timeframe for this reporting is:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. The contribution rate and unfunded liability information are as follows:

	<u>Employer Contribution Rate</u>	<u>Unfunded Contribution</u>	<u>Employee Contribution Rate</u>
Safety Plan	22.980%	\$0	8.96%
PEPRA Safety Plan	14.500%	\$0	14.50%
Miscellaneous Plan	16.870%	\$0	7.96%

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan
(continued)**

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
Global Equity- cap-weighted	30.0%	4.54%
Global Equity- non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	-0.59

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	<u>Plan Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</u>
Balance at : 6/30/2022 (MD)	\$ 25,398,127	\$ 21,201,875	\$ 4,196,252
Balance at : 6/30/2023 (MD)	\$ 27,533,359	\$ 24,985,636	\$ 2,547,723
Net Changes during 2022-23	\$ (2,135,232)	\$ (3,783,761)	\$ 1,648,529

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset) - 2024	\$ 6,321,741	\$ 2,547,720	\$ (538,992)
Plan's Net Pension Liability/(Asset) - 2023	\$ 7,701,044	\$ 4,196,252	\$ 1,330,765

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan
(continued)**

For the fiscal years ended June 30, 2024, and 2023 pension expenses recognized are as follows:

	<u>2024</u>	<u>2023</u>
Total Service Costs	\$ 198,739	\$ 341,505
Interest on TPL	669,464	1,131,627
Recognize Changes of Assumptions	87,631	156,876
Changes of Benefit Terms	48	659
Plans Share of Employee Contribution	(1,099,189)	(458,049)
Net Plan to Plan Resource Movement	(44,105)	478
Projected Earnings on PPI	(500,591)	(971,408)
Recognized Difference Between Projected and Actual Plan Earnings	70,599	83,729
Recognized Difference Between Expected & Actual Experience	112,183	169,668
Administrative Expenses	5,336	8,832
Other Miscellaneous Income	-	-
Total Pension Expense Recognized	<u>\$ (499,885)</u>	<u>\$ 463,917</u>

As of June 30, 2024, and 2023, Rancho Adobe Fire Protection District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>FY23-24 Deferred Outflows of Resources</u>	<u>FY23-24 Deferred Inflows of Resources</u>	<u>FY22-23 Deferred Inflows/(Outflows) of Resources</u>
Difference between Expected and Actual Experience	\$ 183,900	\$ 16,245	\$ 151,512
Changes of Assumptions	148,972	-	423,564
Difference between Projected and Actual Earnings on Pension Plan Investments	352,189	-	669,655
Difference between Employer's Contribution and Proportionate Share of Contribution	3,880,276	295,457	(444,008)
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	408,383	4,309,818	(4,155,032)
	<u>1,099,189</u>	<u>-</u>	<u>1,099,189</u>
Total	<u>\$ 6,072,909</u>	<u>\$ 4,621,520</u>	<u>\$ (2,255,120)</u>

RANCHO ADOBE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2024 and 2023

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan
(continued)**

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expenses as follows:

<u>Measurement Period</u> <u>Ended June 30,</u>	<u>FY23-24 Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>	<u>FY22-23 Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2024	\$ -	\$ 90,359
2025	(218,245)	(123,210)
2026	(72,168)	(37,498)
2027	1,292,278	1,649,441
2028	229,686	1,240,860
2029	219,838	-
Thereafter	-	-

NOTE 8 SUBSEQUENT EVENTS

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the financial reports, which may have a material effect on the financial statements or disclosure therein. There are no subsequent events that have occurred through December 12, 2024 that meet the above definition.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budgets and Actual
General Fund
For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 7,095,057	\$ 7,122,130	\$ 7,201,414	\$ 79,284
Investment earnings	45,000	85,000	152,672	67,672
Intergovernmental Revenue	22,660	22,660	20,502	(2,158)
Strike team revenue	350,000	350,000	165,487	(184,513)
Miscellaneous/Other Income	381,673	391,448	685,141	293,693
Total Revenues	<u>7,894,390</u>	<u>7,971,238</u>	<u>8,225,216</u>	<u>253,978</u>
Expenditures				
Current:				
Salaries and Employee Benefits	6,317,948	6,285,048	6,059,850	225,198
Services and Supplies	1,002,295	1,006,072	968,619	37,453
Capital expenditures	-	-	714,739	(714,739)
Debt Service:				
Principal	312,508	312,508	312,496	12
Interest	135,869	135,869	142,893	(7,024)
Total Expenditures	<u>7,768,620</u>	<u>7,739,497</u>	<u>8,198,597</u>	<u>(459,100)</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>125,770</u>	<u>231,741</u>	<u>26,619</u>	<u>(205,122)</u>
Other Financing Sources (Uses)				
Proceeds from Bank Loan (net of Prepaid Finance Cost)			<u>550,000</u>	
Pay off the GASB 68 pension liability			<u> </u>	
Total Other Financing Sources (Uses)			<u>550,000</u>	
Net Change in Fund Balance			576,619	
Fund Balance, Beginning of Year			<u>5,811,141</u>	
Fund Balance, End of Year			<u>\$ 6,387,760</u>	

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budgets and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 6,762,571	\$ 6,854,000	\$ 6,910,316	\$ 56,316
Investment earnings	4,000	4,000	95,258	91,258
Intergovernmental Revenue	22,000	22,000	20,845	(1,155)
Strike team revenue	300,000	350,000	544,942	194,942
Miscellaneous/Other Income	331,548	277,048	526,794	249,746
	<u>7,420,119</u>	<u>7,507,048</u>	<u>8,098,155</u>	<u>591,107</u>
Expenditures				
Current:				
Salaries and Employee Benefits	5,572,100	5,724,600	5,690,279	34,321
Services and Supplies	1,017,154	1,001,941	970,204	31,737
Capital expenditures	443,000	2,015,000	1,348,122	666,878
Debt Service:				
Principal	310,807	310,807	308,693	2,114
Interest	138,604	138,607	138,527	80
	<u>7,481,665</u>	<u>9,190,955</u>	<u>8,455,825</u>	<u>735,130</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>(61,546)</u>	<u>(1,683,907)</u>	<u>(357,670)</u>	<u>1,326,237</u>
Net Change in Fund Balance			(357,670)	
Fund Balance, Beginning of Year			<u>6,168,811</u>	
Fund Balance, End of Year			<u>\$ 5,811,141</u>	

The notes to the financial statements are an integral part of this statement.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Schedules of Required Supplementary Information - Safety Plan and PEPRSA Safety
 As of June 30,
 Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.01081%	0.01848%	0.02563%	0.02909%	0.02875%	0.02598%	0.02734%	0.02219%	0.01646%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 2,406,679	\$ 3,918,796	\$ 5,817,591	\$ 5,271,885	\$ 4,945,159	\$ 4,205,389	\$ 4,147,233	\$ 3,058,054	\$ 2,306,579
Plan's Covered-Employee Payroll	\$ 2,737,830	\$ 2,617,700	\$ 2,497,166	\$ 2,091,938	\$ 1,812,264	\$ 1,880,739	\$ 1,646,746	\$ 1,623,885	\$ 1,392,560
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	87.9%	149.7%	233.0%	252.0%	272.9%	223.6%	251.8%	188.3%	165.6%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	90.7%	83.6%	73.5%	74.4%	74.5%	76.3%	74.2%	79.3%	82.5%
Schedule of Plan Contributions									
Actuarially Determined Contribution	\$ 878,570	\$ 446,756	\$ 398,601	\$ 333,183	\$ 286,340	\$ 228,033	\$ 175,306	\$ 139,387	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(878,570)	(446,756)	(398,601)	(333,183)	(286,340)	(228,033)	(175,306)	(139,387)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 3,121,518	\$ 2,737,830	\$ 2,617,700	\$ 2,497,166	\$ 2,091,938	\$ 1,812,264	\$ 1,880,739	\$ 1,646,746	\$ 1,623,885
Contributions as a Percentage of Covered-Employee Payroll	28.15%	16.32%	15.23%	13.34%	13.69%	12.58%	9.32%	8.46%	0.00%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2022 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Schedules of Required Supplementary Information
Miscellaneous Plan
As of June 30,
Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00080%	0.00165%	0.00220%	0.00248%	0.00248%	0.00228%	0.00249%	0.00206%	0.00158%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 141,044	\$ 277,456	\$ 397,022	\$ 364,443	\$ 346,443	\$ 299,782	\$ 301,101	\$ 224,860	\$ 172,525
Plan's Covered-Employee Payroll	\$ 103,780	\$ 98,866	\$ 95,258	\$ 91,460	\$ 89,905	\$ 87,194	\$ 84,265	\$ 81,407	\$ 76,191
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	135.91%	280.64%	416.79%	398.47%	385.34%	343.81%	357.33%	276.22%	21.84%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	91.09%	81.35%	71.17%	72.07%	72.60%	74.66%	73.41%	79.07%	81.85%
Schedule of Plan Contributions	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 25,769	\$ 30,483	\$ 27,584	\$ 23,337	\$ 20,417	\$ 16,724	\$ 13,281	\$ 10,986	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(25,769)	(30,483)	(27,584)	(23,337)	(20,417)	(16,724)	(13,281)	(10,986)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 104,737	\$ 103,780	\$ 98,866	\$ 95,258	\$ 91,460	\$ 89,905	\$ 87,194	\$ 84,265	\$ 81,407
Contributions as a Percentage of Covered-Employee Payroll	24.60%	29.37%	27.90%	24.50%	22.32%	18.60%	15.23%	13.04%	0.00%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2022 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

RANCHO ADOBE FIRE PROTECTION DISTRICT
Notes to Required Supplementary Information
June 30, 2024 and 2023

Budget: The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 of the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Unused appropriations for the budgeted funds lapse at the end of the fiscal year. Budgets are adopted on a modified accrual basis. Expenditures in excess of budgeted amounts are approved individually by the Board.

Change in Benefit Terms: The figure above does not include any liability impact that may have resulted from plan changes which occurred after June 30, 2024 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statements as CalPERS considered such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

Changes in Assumptions: None

RANCHO ADOBE FIRE PROTECTION DISTRICT
Roster of Board Members

Directors:

Brian Proteau	President	December 1, 2024
Bret Herman		December 1, 2024
Bob Moretti		December 1, 2026
Ray Peterson		December 1, 2026
Michael Gadoua		December 1, 2026
Mark Hemmendinger		December 1, 2024
Sage Howell		December 1, 2024

Regular Meetings:

The regular meeting of the Board of Directors is held at 7:00 P.M. on the third Wednesday of each month at the Cotati Fire Station located on 1 East Cotati Avenue, Cotati, California.

145

